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BOARD OF SELECTMEN

BRANFORD, CONNECTICUT



CHERYL P. MORRIS
First Selectwoman

RICHARD W. SULLIVAN
JOHN E. OPIE

1019 MAIN STREET
POST OFFICE BOX 150
(203) 488-8394
FAX 481-5561
www.branford-ct.gov

FISCAL YEAR 2005-2006

Dear Branford Resident:

Our Town is moving forward with a number of initiatives and continues to meet the various challenges that face a vibrant community such as ours. Over the past year we have seen success across the board on issues ranging from tax relief for the elderly to open space preservation. Our success in all of these areas is due to the diligent work of our professional staff combined with an outstanding collection of dedicated volunteers who work tirelessly to make Branford a better place to live and work. Listed below are a few of the many highlights of the Town has realized this past year.

TOWN HALL OPERATIONS

- Expanded access to information and services with online access to town hall with registration for recreation programs an online access to deeds, yielding an increase of visits to the Town's new website [www.branford-ct.gov] of up to 11,000 per month since its launch in June of 2005.
- Received a bond rating upgrade from Moody's to Aa2 - the third upgrade for the Town in five years.
- Committed to making the Town a "clean energy community," agreeing to obtain 20% of our energy from clean energy sources by 2010.
- Increased the tax collection rate to 98.9%, the highest the town has experienced in 17 years.
- Initiated a reorganization plan for town government with the goal of achieving greater efficiency, effectiveness and accountability to citizens in the delivery of town services.
- Stabilized taxes with a budget containing a mill increase of 3.77%, one of the lowest increases in nearly a decade.
- Re-established a tax relief committee to study and recommend ways to lessen the tax burden on citizens on an ongoing basis.
- Enacted a veterans' tax credit of up to ten thousand dollars.
- Approved a tax credit of \$200 for senior citizens who currently qualify under the State Circuit Breaker Program, as recommended by the tax relief committee.

INFRASTRUCTURE

- Mapping of the town's infrastructure, including sewers, drains, curbs, sidewalks, etc., is now complete; color orthographic frames have been added for additional clarity for use for town purposes [e.g., public safety applications with police and fire] as well as by the general public.
- Opening of Branford's new train station for service by Shoreline East; initiated plans for expansion of train station parking lot to accommodate the popularity of the new facility.
- Completion of the Indian Neck Avenue and Maple Street intersection to better serve the new Anchor Reef development at the old MIF site and the new train station.

- Improvements to the town's sanitary sewer collection system advanced with the installation and activation of a new pump station on Cedar Street, with another for Short Beach Road at Maple Street put out to bid.
- Began a town wide traffic study to use in preparation of a new town plan and with the town's strategic planning efforts.
- Developed an "Evacuation and Sheltering Guide" for Branford's citizens.
- Initiated a feasibility study for the replacement and construction of new fire station.
- Selected a consultant for the sewer use fee study, as part of DEP consent decree.

COMMUNITY AND ECONOMIC DEVELOPMENT

- Addition of 150 acres to the Town's Open Space with the acquisition of the Queach property; located between the Town's Supply Ponds and Saltonstall Mountain this addition creates a greenway of more than 800 acres that stretches from I-95 north to the town line with North Branford.
- Creation of a Vision/Strategic Plan task force to augment the town's 2007 Plan of Conservation and Development.
- Finalized arrangements for the installation of new artificial turf at the high school's James L. McVeigh Alumni Athletic Complex.
- Installation of elevators and window replacement at Parkside Village through a Small Cities Grant.
- An increase in the grand list of nearly \$39 million.
- New and expanded businesses joined our community, including Cintas and CAS Medical.

Please take a few minutes to review all the information in this annual report. I have no doubt that you will agree that Branford continues to be on a strong course to make our town a better place to live and to work. I look forward to serving our town and to working with everyone towards that end.

Sincerely,



Cheryl P. Morris
First Selectwoman

Office of The Assessor

TOWN OF BRANFORD

1019 MAIN STREET, P.O. BOX 150, BRANFORD, CONNECTICUT, 06405-3771

BARBARA T. NEAL
ASSESSOR



TEL: (203) 488-2039

REPORT OF THE GRAND LIST-OCTOBER 1, 2005

The 2005 Grand List was completed and the Abstract of Assessments was filed with the Town as of January 31, 2006.

The total net taxable property in the Town of Branford as of October 1, 2005 is \$3,271,334,991. This figure includes adjustments made by the Board of Assessment Appeals. This is an increase of \$37,820,099 over the 2004 Grand List.

We will receive a reimbursement from the State of Connecticut of \$260,153.79 based on the elderly exemptions on the 2004 Grand List, along with \$34,704.36 for disability and additional veteran's exemptions on the 2005 Grand List.

We will receive a grant from the State of Connecticut of \$301,857.91 for the exemptions of manufacturer's machinery and new commercial trucks. We will also receive a reimbursement from the State of Connecticut of \$98,245 for the elimination of motorboats and vessels from our Grand List.

Listed below are some comparisons of the 2004 and 2005 Grand List:

	<u>2004 GL</u>	<u>2005GL</u>	<u>CHANGE</u>	
Real Estate	\$ 2,936,105,460	\$ 2,959,939,570	\$ 23,834,110	+ .81
Personal Property	128,592,954	132,814,279	4,221,325	+3.28
Motor Vehicles	<u>199,779,797</u>	<u>209,759,785</u>	<u>9,979,988</u>	+5%
Total Gross	\$ 3,264,478,211	\$ 3,302,513,634	\$ 38,035,423	+1.16%
Manufactures M&E, Truck Exemption & PP Farm	22,691,319	21,189,913	(1,501,406)	-6.62
Military, Disability & Blind Exemption	<u>8,272,000</u>	<u>9,988,730</u>	<u>1,716,730</u>	+21%
Total Net Taxable Property	\$ 3,233,514,892	\$ 3,271,334,991	\$ 37,820,099	+1.17%

Respectfully submitted,

Barbara T. Neal

Barbara T. Neal, Assessor

2005/2006 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION

BOARD OF EDUCATION

Mr. Frank Carrano, Chairman

Mr. Arthur Lombard, Vice-Chairman
Mrs. Judith Hotz
Mrs. Donna Melcher
Dr. David Squires

Mrs. Susan Spear, Secretary
Mrs. Catherine S. Jackson
Mr. John Prins
Mrs. Marie Watson

MEETINGS OF THE BOARD

During the period of July 1, 2005, through June 30, 2006, the Board met in regular monthly sessions on the third Wednesday of each month and in committee sessions on the first Wednesday of the month for Education Committee and for the Personnel & Finance Committee. In total, there were 41 regular, committee, workshop and special meetings of the Board.

All meetings were conducted in compliance with Connecticut General Statutes with public participation invited and encouraged.

ENROLLMENT AND STAFF DATA

As of October 1, 2005, pupil enrollment (3,614) in the various levels of the school district was distributed as follows:

ENROLLMENT (as of October, 2005)

Indian Neck School—Early Years Center	(Pre-K)	64
Mary T. Murphy School	(K-4)	421
John B. Sliney School	(K-4)	367
Mary R. Tisko School	(K-4)	462
Walsh Intermediate School	(5-8)	1,117
Branford High School	(9-12)	<u>1,183</u>
TOTAL (includes Special Education)		<u>3,614</u>

PROFESSIONAL STAFF

Providing instruction and necessary support services to the 3,614 pupils enrolled were 260.83 regular and special education teachers, 38.9 professional staff members in speech, social work, guidance counseling, nursing, school psychology, and library and a total administrative staff of 19.1.

COST OF OPERATING THE SCHOOLS

During the 2005/2006 school year, the Branford Board of Education was granted an appropriation of \$40,359,953 from the Town of Branford. In addition, the schools received additional grants as follows:

2005/2006 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION

Branford Board of Education Grant Awards, Fiscal Year Ending June 30, 2006

	<u>Public</u>	<u>Fiscal Agent</u>	<u>Non-Public</u>	<u>Total</u>
State Grants				
School Readiness	\$ 107,000	\$ -	\$ -	\$ 107,000
Family Resource Center	102,250	-	-	102,250
Adult Ed-ERACE Tech	91,767	-	-	91,767
Adult Ed-ERACE Crossroads	50,000	-	-	50,000
Adult Ed-ERACE	104,846	74,232	-	179,078
Inter. Coop SCC Diversity Dream	1,777	33,778	-	35,555
Magnet School Transportation	6,000	-	-	6,000
Open Choice	14,000	-	-	14,000
Ct. Career Choices Office Workforce Competitiveness	11,000	-	-	11,000
Online Writing Experience	15,000	-	-	15,000
ACES Interdistrict -Lucid	115,000	-	-	115,000
Tech. ACES In-service	30,000	-	-	30,000
Video Conferencing Grant	20,000	-	-	20,000
ACES Interdistrict - Sliney	574	-	-	574
ACES Changing Lives Choosing Teachers	1,000	-	-	1,000
Total State Grants	\$ 670,214	\$ 108,010	\$ -	\$ 778,224
Federal Grants				
Title I improving Basic programs	\$ 184,448	\$ -	\$ -	184,448
Perkins Grant	43,401	-	-	43,401
Adult Ed-ERACE Trans	35,000	-	-	35,000
Title IV Drug Free Schools Act	10,413	-	-	10,413
Title II Teachers & Principals	79,224	-	6,053	85,277
Title II Technology E2T2	60,000	20,000	-	80,000
Title II D Technology	3,010	-	269	3,279
Title III Part A English Lang. Acquis.	17,800	-	-	17,800
Title V Innovative Strategies	7,120	-	636	7,756
IDEA Sect.611	709,953	-	-	709,953
IDEA Sect.619 Preschool-Special Ed	30,152	-	-	30,152
Total Federal Grants	\$ 1,179,954	\$ 20,000	\$ 8,354	\$ 1,208,308
Other Grants				
School Based Health Center WIS & HS	\$ 212,161	\$ -	\$ -	\$ 212,161
Adult Ed Civics	20,000	-	-	20,000
S.T.E.A.M.—B.E.F.	10,000	-	-	1,000
Healthy Alliance New Alliance	5,000	-	-	5,000
Math Trail	1,000	-	-	1,000
Spring into Healthy Fair Anthem Blue Cross	5,000	-	-	5,000
Responsive Classroom B.E.F. Bank of America	9,100	-	-	9,100
Total Other Grants	\$ 262,261	\$ -	\$ -	\$ 262,261
Total Grants	\$ 2,112,429	\$ 128,010	\$ 8,354	\$ 2,248,793

2005/2006 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION

REIMBURSEMENT GRANTS TO TOWN FOR EDUCATION EXPENDITURES

(Unaudited)

Education Cost Sharing (ECS) / Special Education	1,295,968
Transportation	196,829
Health & Welfare [Non-Public]	12,639
TOTAL REIMBURSEMENT	\$ 1,505,436

RETIREMENT

Retirees during and at the close of the 2005/2006 school year were:

Gail Biondi
Susan Hayes
Dianne Spignesi

George Cornachini
Diane McGuire

Patricia Evenwel
Marilyn Odell

Branford Board of Education – 2005/2006

In the fall of 2005, Dr. Kathleen Halligan, Superintendent of Branford Public Schools and the Branford Board of Education began to re-examine the district's strategic planning process. The Branford Board of Education had completed much of the foundational preliminaries of strategic planning the previous year. With the assistance of an educational planning consultant, Dr. Jonathan Costa, the district's strategic planning process was reborn.

Strategic Planning

The Board of Education selected members to participate on this new sub-committee. Additionally, district administrators, teachers, parents, and representatives from the Branford community were invited to participate in this endeavor. This new strategic planning committee held its first meeting on December 1, 2005. At this meeting, the focus for this committee was to provide opportunities for the Branford learning community to:

- Refine, create or re-commit to our district's mission and purpose
- Reflect on past performance
- Gather data, reflect on current performance and think pro-actively about the future needs of the district's children
- Build a common focus that can serve as the foundation for the future success of Branford Public Schools

The strategic planning committee determined, that when completed, the Branford Strategic Plan would command respect and derive support from a broad-based cross-section of the Branford Community; articulate priority strategic goals that would serve as key areas of developmental focus over the next several years; and provide indicators of success, strategies, and action plans for continuous performance improvement and capacity building in those focus areas.

Faced with the data collected, the literature, and the trends revealed regarding strategically planning for the future of Branford Public Schools, the Strategic Planning

Committee devoted its energies in creating district goals that would include technology transition issues which will prepare all of the stakeholders for the 21st Century; in reviewing innovative educational delivery designs for future applications; in preparing for birth-to-21 educational services as well as all other mandated requirements; and in concentrating on long-term funding and cost containment strategies.

"One key competency that employers across-the-board value in employees is the ability to think creatively and logically in order to solve problems."

The American Diplomacy Project, Partnership for 21st Century, 2002, p. 8

"71% of community respondents agreed that student learning in BPS will effectively prepare their children for future success in life and work."

BPS Strategic Planning Committee Community Survey, 2006

2005/2006 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION

Branford Board of Education – 2005/2006 (Continued)

The school community is presently finalizing the Strategic Plan, which will focus our efforts over the next several years.

Communication

The Board of Education's sub-committee, Communication, is chaired by Mrs. Marie Watson. This committee has met monthly to improve and increase connectivity within the Branford community. Some of this committee's initiatives included "Meet the Board," where members of the Board of Education attended PTA meetings at our schools and held question and answer sessions with parents; monthly submissions of Board Reports, written by Mr. Frank Carrano, have appeared in The Sound newspaper; and the videotaping of informative, educational programs by Board of Education members to air on Channel 19. This committee is scheduled to meet on the second Wednesday of each month following the Education Committee meeting.

Branford Education Foundation

Under the leadership of Mr. Robert Babcock, the Branford Education Foundation has received tax-exempt 501 (C) (3) status. The Foundation Board as well as ex-officio members of the Board of Education have granted Innovation awards to several Branford teachers for programs they have created. Additionally, the Foundation hosts "Open House" meetings at our schools to promote the community's awareness of the Foundation's work.

During the 2005-06 school year, several new grants were funded. They were: Responsive Classroom Training, a social skills training program, at the elementary schools; the New Alliance Math Trail, a "trail" of math exercises at Walsh Intermediate School; Spring into Health, a health fair focused on battling childhood obesity at the Walsh Intermediate School; Science Probe Project at Branford High School, a project using testing and measuring probe equipment in science laboratories; Odyssey of the Mind, a national competition held in Iowa; Tisko Theater Project, a fourth grade play held at Tisko School; and, Cooking Buddies, a cooking program for students with special needs at Walsh Intermediate School.

Technology

In December 2005, the technology committees of Branford Public Schools (BPS) presented their three-year technology plan to the Board of Education for approval. This report follows the mandatory federal and state formats, including status of the 2003-2006 plan and presentation of the next three-year cycle, 2007-2009.

Infrastructure hardware: The BPS technology network strives to provide learners and their families with equal access to tools that support their learning 24 hours per day, 7 days per week. This includes network tools, hardware, software, and support. The school system's wide area network includes 28 servers, 1,500 end-user computers, and 4,100 end-users (teachers and students). Based on October enrollment, our student-to-computer ratio is 4-to-1. The technology department provides every end-user with a unique network login and network area to store data. The network advantage allows our students and staff to find their data from any computer – on-site or off-site. Two of the 28 servers are thin client servers. Using general Internet access, the students can access their data files and any school software. This fall, the Connecticut Education Network (CEN) will complete their installation at our high school. Once we upgrade the existing T1 lines between buildings to fiber connectivity, BPS will be ready for CSDE online programs.

Infrastructure software: In the last two years, BPS implemented a student information and data warehouse across the school system. Upcoming updates include grade book and assessment enhancements as well as student/parent online access.

Professional development: In the past year, the technology department offered over 300 hours of instructional technology workshops, before, during, after-school and online. The department aligns every workshop to the CSDE Teacher Technology Competencies.

2005/2006 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION

Technology (Continued)

Curriculum: BPS is in the 3rd year of a district-wide student electronic portfolio project. This summer, staff from the three elementary buildings met to create common formats and guides.

The electronic portfolios provide an avenue to assess the use of instructional technology within every core curriculum area. This summer's project aligned the elementary students' e-portfolios with those at the grade 5-12 levels.

CMT and CAPT Results

For the first time in the State of Connecticut, these tests were administered in the month of March. This year students in grades 3-8 were required to take the Connecticut mastery tests and students in grade 10 were given the CAPT. These tests gauge our students' mastery in key instructional areas. The students in grades 3-8 received a Fourth Generation CMT test. The state had recently revised the CMT's. Beginning in the 2006-2007 school year our students who will be taking the CMT's will also be tested in science.

Results of these tests indicate our students continue to progress toward proficiency in the areas of reading, writing, and math. We did experience a decline in the overall scores of one sub-group of students at Walsh Intermediate School. Due to this decline, Walsh Intermediate School was identified as not meeting *Adequate Yearly Progress (AYP)*. The administrators and teachers will be working diligently to address this area of concern.

Student Performance

Connecticut Mastery Tests 2006:

<u>Percentage of Students At or Above Goal</u>			
<u>Grade 3</u>	<u>Math</u>	<u>Reading</u>	<u>Writing</u>
Branford	79.1	73.6	77.1
State	56.3	54.4	61.0
<u>Grade 4</u>	<u>Math</u>	<u>Reading</u>	<u>Writing</u>
Branford	74.7	72.9	73.3
State	58.8	57.8	62.8
<u>Grade 5</u>	<u>Math</u>	<u>Reading</u>	<u>Writing</u>
Branford	74.2	70.1	82.9
State	60.7	60.9	65.0
<u>Grade 6</u>	<u>Math</u>	<u>Reading</u>	<u>Writing</u>
Branford	74.8	77.9	78.6
State	58.6	63.6	62.2
<u>Grade 7</u>	<u>Math</u>	<u>Reading</u>	<u>Writing</u>
Branford	59.2	70.3	64.8
State	57.0	66.7	60.0
<u>Grade 8</u>	<u>Math</u>	<u>Reading</u>	<u>Writing</u>
Branford	67.0	77.2	71.6
State	58.3	66.7	62.4

CAPT (Connecticut Academic Performance Test % Grade 10 Meeting State Goal)

	<u>School</u>	<u>State</u>	<u>Of All Schools In State</u>	
			<u>Lowest %</u>	<u>Highest %</u>
Reading Across the Disciplines	58.8	46.5	0.0	83.9
Writing Across the Disciplines	59.2	52.4	0.0	91.3
Mathematics	55.5	46.3	0.0	83.3
Science	58.7	44.6	0.0	85.3

2005/2006 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION

DISTRICT GOALS: 2005-2006

STUDENT PERFORMANCE GOALS

All Branford Students were expected to:

- Increase their proficiency in writing.
- Increase their proficiency in reading.
- Increase their understanding of science concepts and inquiry

IMPLEMENTATION GOALS

Working together, Branford's administrative teams and our teaching staff:

- Analyzed student performance to devise strategies to elevate the overall performance of all students
- Improved models of substantive collegial collaboration
- Implemented model coaching opportunities for all teachers to improve instruction, especially in the areas of reading and science

Curriculum, Professional Development, and Student Performance Outcomes

Our administrative staff and teachers devoted considerable attention to curriculum and professional development with the emphasis on improving student performance. This year, the schools focused a great deal of attention on reading instruction. The elementary schools and the secondary schools worked with consultants in helping their teachers improve instruction to achieve greater reading success for all students. All schools continue to assess their students' progress through various data collections and assessments. The Branford Board of Education supports our district's endeavors.

Curriculum Development

The District Curriculum Plan: For the 2005-2006 school year, the Branford School District Curriculum Plan was reviewed by the district curriculum council. This plan was revised with the understanding it would be enhanced with a new software program for curriculum revision at the start of the next school year. A small committee from the district curriculum council met and reviewed several curriculum software programs to seek one that would best fit with the needs of the Branford School District.

Implementation of the K-12 Science Curriculum – Year II: The K-12 Science Curriculum Committee's implementation plan for year involved several meetings throughout the course of the year. Due to the fact the State department of Education made a few changes in the new science frameworks, this committee needed to address those changes within their curriculum to ensure appropriate instruction for all students. Additionally, students in grades 3, 5, and 8 participated in the Connecticut Science Academy's science assessment. The results were insightful and supportive of our science instruction.

Implementation of the K-12 Fine and performing Arts, K-12 Music, 5-12 technology Education, 5-12 Family and Consumer Science, and the 9-12 Business Education Curricula: This curriculum committee met several times during this school year. The focus of the committee was to enhance the number of performance assessments within their curricular areas. The teachers continued to work throughout the year to improve the document they created.

K-12 Social Studies Curriculum: This committee's work has been placed on hold until the Connecticut State department of Education can finalize a framework and standards for this content area.

Planning for the K-12 Instructional Technology Curriculum: The K-12 Instructional Technology Curriculum is comprised of technology teachers, library media specialists and classroom teachers who possess keen understanding of technology and the skills needed to prepare our students for 21st Century Skills.

2005/2006 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION

Professional Development

The Professional development committee met throughout the school year. This committee prepared professional development activities for both the entire district as well as helping individual schools meet the needs of their teachers. At the end of this year, the professional development committee reviewed the standards for effective professional development and changes will be occurring for the next year. During the 2006-2007 school year, administrators will provide greater professional development opportunities for their teachers based on the goals of the school and the needs of the community of teachers. The district will provide an opening day program which will focus our district's attention on the need for greater knowledge of **21st Century Skills** to prepare our students for life long learning.

Horizons Program

During the 15th year of operation for Branford High School's alternative learning program Horizons, the program serviced 70 "at risk" students or approximately 7% of the school population. The students were divided equally between the A.M. and P.M. sessions. For many of these students, the program represents a bridge to enter the regular school program or another route to attain their high school diploma. We had twelve (12) graduates this year. The program is at maximum capacity for the upcoming 2006/2007 school year.

Summer Studies

Mr. James Murray continues as Summer Studies Director.

Another successful summer semester with our programs taking place at Branford High School and Indian Neck.

At Branford High School, the self-supporting program of grades 1-8 enrichment courses had 183 students. This is an increase of three students from last year. The self-supporting programs of grades 9-12 remedial courses had 84 students participating. This is a slight increase with a heavy emphasis on Algebra with 31 students.

The Board of Education supported programs include the grades 1-8 remedial reading program with 142 students registered, 43 students more than last year, and grades 5-8 remedial retention program with 12 students, 8 less than last year. Our summer Pupil Services programs had 27 students participating in grades 1-2 and 3-4 classes, 4 more than last year.

At Indian Neck Early Years, we had 27 students at our pre-school classes, four more than last year.

Our speech/language teacher provided services at both sites to 15 youngsters, 30 less than last year, due to budget constraints.

Adult Education

Mr. Paul Dzialo has completed his first year as its new Adult Education Director.

Branford has completed its 14th year as provider for the five-town region of ERACE - East Shore Region Adult and Continuing Education with the cooperating towns of North Branford, Guilford, Madison and Clinton. About 330 students participated in our state mandated programs [Citizenship (4 students), English As a 2nd Language (142 students, over 60 with Ecuador as their country of origin), Adult Basic Education (12 students), GED (High School Equivalency Program Preparation) (91 students) and High School Credit Diploma Preparation (82 students)] at four learning sites. Eighteen students received a Branford High School Diploma and twenty received a Connecticut state GED Diploma. Student participation has slipped with the exception of GED Preparation, for which we have no explanation. We successfully competed for federal grants worth \$205,000 allowing us to overcome the limited and "capped" support from the Connecticut State Department of Education.

Fee based enrichment/general interest courses offered in Branford Adult Education, primarily at Branford High School, enrolled nearly 1,200 students in the fall and winter/spring semesters. Our mission to offer a diverse selection of courses at reasonable prices to our residents continues.

2005/2006 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION

Adult Education (Continued)

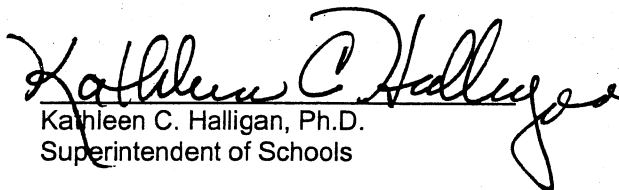
We are fortunate that our brochure combines courses from Branford, North Branford, Guilford/Madison and Clinton Adult Education. This allows Branford residents to participate in nearly 300 courses in our five-town region. The brochure may be viewed at any time on-line at www.erace-adulted.com.

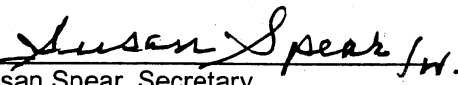
Summary

The 2005-06 school year was a successful one for our students. Students achieved new levels of excellence in academics, sports, and the arts. Our students' success can be traced directly to our excellent teaching staff, talented administrators and supportive, involved parents. Our website hosts a great deal of information about our schools (www.branford.k12.ct.us), and we will hold Open Houses at all of our schools during National Education Week (November 13-17, 2006). We invite you to volunteer in our schools or to mentor a student.

The Board of Education actively seeks your suggestions and support, and appreciates your interest in our children and in their futures.

Respectfully submitted,


Kathleen C. Halligan, Ph.D.
Superintendent of Schools


Susan Spear, Secretary
Branford Board of Education

KCH:w; 10/06

Branford Fire Department

45 North Main St.
Branford, CT 06405

ANNUAL REPORT JULY 1, 2005 – JUNE 30, 2006

The mission of The Branford Fire Department is to provide the services necessary to minimize the loss of life and/or property threatened by the hazards of the fire, explosions, medical, chemical, and rescue related emergencies, through fire suppression, code enforcement, and conscientious prevention and education.

The focus of the Mission Statement and a strategic planning effort shall be used to determine what services and the level of delivery which the Department shall provide as a minimum to its taxpayers and guests visiting the community. The potential services cover a wide range of hazards and delivery parameters.

The Branford Board of Fire Commissioners meets the last Thursday of the month at the Canoe Brook Senior Center. Meetings are conducted by the Chairman Robert Massey Jr. In addition the Commission has several committees which oversee apparatus, emergency medical services, finance and buildings.

The department is directed by Chief John J. Ahern and his staff consists of one (1) full time Assistant Chief, two (2) Volunteer Assistant Chiefs four career (4) Deputy Chiefs, twenty nine (29) career firefighters, and one (1) administrative assistant. The Department is also supplemented by approximately 50 highly trained volunteers.

Call volume for the year was 5201 calls, including eighty (86) structure fires, thirty two (31) vehicle fires, and eleven (19) brush fires. The balance of the call volume was largely medical emergencies and various other types of service calls. Overall call volume increased by 1% over the previous year.

Our budget projections and expectations met the goals and objectives put forth by the Fire Commission. The addition of two more daytime firefighters increased our ability to provide crucial services during these busy hours of the day. Implementation of additional hours on a third ambulance also increased our ability to meet the demands of our Emergency Medical Services.

The Fire Department took delivery of a new ambulance this year and at the same time embarked on a new way of approaching future purchases of these vehicles. The new ambulance was built with replacement in mind, meaning the "box" portion of the

ambulance can simply be re-used. While the initial costs for such a vehicle are more the overall savings to the Town will realized in upcoming replacements.

The Department is continuing to work towards our goal of a new Fire Headquarters. A feasibility report was recently made to the Board of Finance and the building committee continues to work towards the ultimate goal of a new fire station.

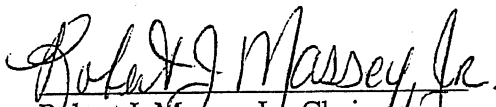
The Fire Marshal's Office continues to inspect and maintain a high level of safety for all public buildings. The office also investigates and reports all fires into the national fire incident data base. The department is fortunate to have a total of nine (7) State certified Marshals' all of whom continue to enhance their training and fulfill the obligations of their appointment. This office continues to aggressively enforce the fire code and works closely with the State Attorneys office in prosecuting offenders. The Fire Marshal's Office continues to be very proactive and is now working more closely with other town regulatory agencies to ensure the safety of the public.


Our Paramedics and Emergency Medical Technicians are easily the busiest group in our department responding to about two thirds of all of our calls. Our Paramedic Ambulance service is among the best in the State and continues to be envied by many municipalities. The taxpayers of Branford can rest assured that these individuals are highly trained and continue to provide the best service possible twenty four hours a day.

Our fire prevention program continues to run in high gear. The fire prevention trailer is in constant demand by the schools and various civic organizations and has also been loaned to other area departments. The ultimate goal of the department is to prevent fires through awareness and education. This year two new ordinances were passed by the RTM, one which mandates "lock boxes" at all commercial establishments, and the other requires the proper maintenance of all hydrants throughout the Town.

The Board of Fire Commissioners and the Chief's office are very proud of our entire staff and applaud their commitment to excellence. Our members continue to strive to meet the goals and objectives of our mission statement and have become a highly regarded department throughout the State. The Branford Fire Department stands ready to serve the citizens of Branford with highly trained and dedicated people committed to protect our community.

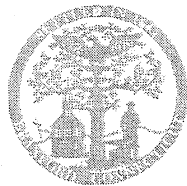
Respectfully Submitted,


Robert J. Massey Jr., Chairman


John J. Ahern, Chief

BRANFORD BOARD OF POLICE COMMISSIONERS
33 LAUREL STREET
BRANFORD, CONNECTICUT 06405

Jon Grossman
John Giordano Jr.
Joanne McGuigan
Bruce Morris
Jill Marcus
Robert Gott



Cheryl Morris
First Selectman

Robert W. Gill
Chief of Police

Annual Report
July 1, 2005 – June 30, 2006

The Board of Police Commissioners meets regularly on the second Monday of each month with the exception of any month having a legal holiday on the second Monday of the month. Special meetings are scheduled when the business of the board so dictates.

Commissioners McGuigan and Grossman continued to serve as chair and clerk respectively. Commissioners Gott and Marcus served on the traffic committee along with Commissioner John Giordano, who replaced Commissioner Dan Bullard on the board. Commissioners Morris, Grossman and McGuigan make up the budget committee.

The department's available manpower was affected by long term absences due to injuries in the patrol ranks during the year, military obligations of two officers, and the unresolved heart & hypertension claim of one officer who has been absent from duty for more than a year. Three officers used a total of 376 work related injury days during the fiscal year. Whenever it was necessary to replace them it was at the overtime rate.

In August two sergeants were promoted to the rank of lieutenant and two patrol officers to the rank of sergeant. The department received a three year grant from the U.S. Department of Justice to hire an additional officer at twenty five thousand dollars, (\$25,000) per year so that we could select an officer to serve as a, "Problem Solver".

In April representatives from CALEA inspected the department and determined that we have met the standards to qualify for full accreditation. In July 2006 Chief Gill, Deputy Chief DeCarlo, Lieutenant Fowler and Lieutenant Halloran traveled to Lexington, Kentucky to receive the award.

In September, 2005 the department received a Federal Asset Forfeiture award of one hundred forty eight thousand nine hundred eighteen dollars, (\$148,918) in settlement of a local drug investigation. State Asset Forfeiture funds received totaled thirty thousand nine hundred eighty six dollars, (\$30,986). During the year the asset forfeiture funds made expenditures in excess of seventy one thousand dollars, (\$71,000) for department equipment that included computers and firearms. Also, calea expenses and college reimbursement.

In preparation of the 2006 – 2007 budget, the department committed thirty nine thousand dollars, (\$39,000) from the Federal Asset Forfeiture Fund to purchase an additional fully equipped patrol vehicle to augment the annual three vehicles budgeted for. And, it was agreed that the same fund would commit fifty thousand dollars, (\$50,000) to the renovation of the firing range.

In spite of increased operating cost in many areas, the department was able to continue our record of not having to resort to monetary transfers from contingency. All transfers were made from within our budget.

It is our contention that, operationally we had a successful year.

Joanne McGuigan
Chair

A handwritten signature in cursive script, reading "Joanne McGuigan".

Robert W. Gill
Chief of Police

A handwritten signature in cursive script, reading "Robert W. Gill".

Branford Day Care Center, Inc.
16 Birch Rd.
Branford, CT 06405
(203)488-4512
Beryl Meiner, director
a nonprofit town agency, NAEYC accredited

The Branford Day Care Center, Inc. was founded by community members in 1974 to provide quality early childhood education as well as affordable child care for the Branford community. Our mission is to provide children with a caring learning environment in a safe and healthy setting. We focus on the whole child: nutrition, physical and emotional health, social relationships, and academic growth.

Our primary funding is a grant from the state of Connecticut, Department of Social Services. In 2006, we received a \$280,904.00 grant. The majority of our parents pay on a sliding fee scale with fees as small as \$8.00 a week for a single working parent. We are also an agency of the United Way of Branford.

We are a part of the Department of Education Child Care Food Program, providing breakfast, lunch, and an afternoon snack to our children daily.

We are accredited by the National Association for the Education of Young Children, a rigorous process which identifies our center as meeting a strict set of criteria. Our children benefit from a certified schoolyard habitat and enrichment classes in Spanish, sign language, dance, gymnastics, music, and yoga. This year our children performed at the Branford Festival.

We serve approximately 75 families a year, providing a developmentally appropriate curriculum for children 8 weeks through kindergarten age.

We have formed a close relationship with the Branford Garden Club, and we also work with other local community groups such as the Boy Scouts.

We enter 2007 with a new name, the Branford Early Learning Center, Inc., so that our name better reflects our mission.

BRANFORD GREEN COMMITTEE

ANNUAL REPORT

July 1, 2005 - June 30, 2006

COMMITTEE MEMBERS

Winnifred Judge - Chair - Garden Club

Jane Bouley - Town Historian

Susan Fiskio - Congregational Church

Arthur Howe - Member-at-large

Jeanne Hyatt - Academy

James MacBride - Baptist Church

Nicholas Nickou - Member-at-large

Brian Walsh - Chamber of Commerce

Frank Zemina - Trinity Church

This past year a recheck was made of section C & D of the Green which includes the area between Taintor Drive and Eades Street and South Main and Main Street. The necessary tree work has been done by Care of Trees under the supervision of Nick Vallas, a licensed arborist. One diseased hemlock next to the Baptist Church has been removed and replaced with a chestnut tree donated by the Branford Garden Club.

A survey and inventory of the trees on Tyler's Green located to the west of Blackstone Memorial Library has been completed. Two large diseased trees were removed as a result with the cooperation of the Public Works Department. Also the *garden at the east end of the Green has been cleaned up and overgrown shrubs pruned.*

Some of the guidelines for donating trees for the Green has been reviewed and revised. A donated tree must be at least a 2½ caliper tree. The Committee with the Tree Warden will make a determination of whether a tree is needed and the variety of the tree for the suggested area. These donated trees would either replace a diseased tree or may be a newly planted tree.

Committee members attended many Center Revitalization Review Board meetings to keep abreast of possible changes to the Green under a Green study by the Yale school of Urban Design and a traffic circulation study of the Green under Earth Tech.

The Cenotaph project undertaken by the Historical Society with the support of several town organizations and many residents was approved by the Committee after viewing final plans for the landscaping and installation of security lighting and a historic plaque.

The Green Committee is indebted to Ed Masotta and Jack Turpin, town Tree Wardens and to Alex Paluzzi for keeping the grass mowed and maintaining the flowers and shrub beds along the Green side of Main Street.

BRANFORD HOUSING AUTHORITY
PARKSIDE VILLAGE I AND II
ANNUAL REPORT
2005/2006

Parkside Village is located at 115 South Montowese Street and 3 Block Island Road, Branford, Connecticut, a 90-unit apartment complex for the elderly, disabled and handicapped. The units are a mix of efficiency and one-bedroom units. Merit Properties, Inc manages the property for the Housing Authority. These rental units are for seniors 62 years of age and older and for the certified disabled.

Applicants must complete an application and meet certain income requirements to be eligible for occupancy at Parkside Village. Applicants on the waiting list are selected to fill an apartment vacancy through a point system that considers income, income to rent ratio, substandard housing, and current living situation. A resident's rental payment is based on 30 percent of the resident's income. All interested individuals are encouraged to apply. There are three designated handicapped apartments.

The five Branford Housing Authority Commissioners are appointed by the Town of Branford to serve on the Branford Housing Authority for three-year terms.

Some of the Housing Authority accomplishments are listed below.

Rental Assistance Program Grant Contract was renewed by the State of Connecticut to the property to subsidize residents that had to pay more than 30% of their adjusted annual income for rent.

Resident Service Coordinator Grant Contract was renewed by the State of Connecticut to the property to provide a Resident Service Coordinator on site.

Interior of apartments are being renovated with new carpet and flooring as needed.

Hot water tanks were replaced as needed.

Stoves and refrigerators were replaced as needed.

The Housing Authority is working on upgrades to the complex made available through a Small Cities Grant.

For information on applying to Parkside Village, please contact (203) 481-3194.

BUILDING DEPARTMENT
1019 MAIN STREET
POST OFFICE BOX 150
BRANFORD, CONNECTICUT 06405

ANTHONY B. CINICOLA
BUILDING OFFICIAL

(203) 488-1651
FAX 481-5561

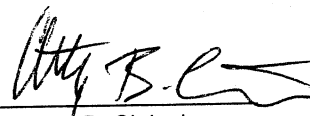
STATISTICAL ANNUAL REPORT

July 1, 2005 to June 30, 2006

Building Permits Issued		2005-2006		2004-2005	
Commercial Buildings		13		14	
Single Family Dwellings		35		46	
Two Family Dwellings		3		1	
Condominiums & Apt. Bldgs		2		0	
Building Permits - Other		856		929	
Number Permits and Cash Received		#	Fees Collected 2005-2006	#	Fees Collected 2004-2005
Building Permits		914	\$620,787.00	993	\$478,252.00
Electrical Permits		488	\$48,876.00	474	\$47,068.00
Plumbing Permits		279	\$35,508.00	283	\$30,579.00
Heating, A/C Permits		233	\$39,189.00	231	\$53,474.00
Education Fee			\$2,898.84		\$2,411.00
Total Permits & Fees		1914	\$747,258.84	1981	\$611,784.00

yearly fee change = +22.14%

Respectfully Submitted,



Anthony B. Cinicola
Building Official

Canoe Brook Center

Town of Branford, Aging and Adult Services
Dagmar Ridgway, Director

11 Cherry Hill Road
Branford, CT 06405-3005
(203) 481-3429

Commission on Services for the Elderly

Luba Mebert Schmid, Chairman
Rebecca Randall
Blossom Rose
Phyllis Batrow
Ann Freeman

Alexander Murphy
Jacqueline Cohen
Ex-officio:
Cheryl Morris, First Selectwoman

Annual Report July 1, 2005 to June 30, 2006

There are approximately thirty-three hundred senior citizens registered at the Canoe Brook Center. A broad range of activities and services are offered to meet the social, educational, recreational, and nutritional needs of Branford's senior citizens age 60+. There are 5 full time employees: a Director, Assistant Director, Administrative Assistant, Transportation Coordinator, Transportation Assistant and 17 part-time workers/instructors. The Town budget for Elderly Services was \$311,036. The Senior Citizen Activity Account which charges for trips and Center activities spent \$184,642.

The objectives of the Senior Center are to:

I. Provide opportunities for socialization with peers, educational & cultural enrichment, personal growth, and successful aging.

ACTIVITIES	2005	2006
Units of service <i>(unless otherwise indicated)</i>		
Overnight & Day Trips	1403	1327
Social Events <i>(different individuals participating)</i> <i>bridge, billards, cards, mah jong, bocci, etc.</i>	253	364
New Perspectives <i>entertainment & cultural events</i>	572	993
Creative Arts <i>painting, ceramics, crafts, quilting, knitting</i>	78	65
Computer Education <i>(different individuals participating)</i>	103	121

TRANSPORTATION	2005	2006
One-way trips		
Two Busses operating daily in Branford for rides to the Center, shopping, banking, errands, & socialization.	11,285 trips 120 individuals	12,257 trips 121 individuals
Three cars for medical appointments in Branford and the Greater New Haven area.	7,688 trips 414 individuals	7,881 trips 487 individuals
My Ride, Greater New Haven Transit District's transportation for the disabled & elderly Branford residents; 7 days a week from 7 am to 7 pm.	12,589 trips 460 individuals	12,200 trips 334 individuals

II. Be an advocate for Branford Senior Citizens and all Town residents regardless of age in cases where service is not provided by other local agencies.

SOCIAL SERVICES	2005	2006
DIFFERENT PERSONS <i>(unless otherwise indicated)</i>		
Fuel Assistance (available to all Branford residents)	585	591
Food Stamps	66	68
Title XIX/Old Age Assistance	240	202
Hot Lunches (number of meals served)	7380	7470
Social Security	251	323
Medicare/Medigap	995	1802
Private Insurance	142	260
Protective Services	34	21
Educational Seminars	387	501
Nursing Home Placement	12	8
Financial Counseling	622	630
Housing	908	972
Lawyer Referral Service	69	75
Police Consultation	6	4
Handyman	183	186
Employment	47	51
ConnPace	650	877
Renters Rebate	175	167

III. Promote health and physical fitness.

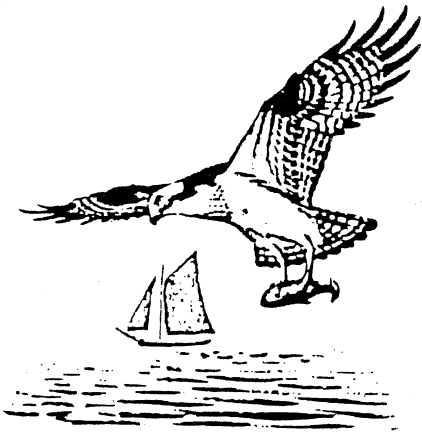
Health & Physical Fitness	2005	2006
UNITS OF SERVICE <i>(unless otherwise indicated)</i>		
Nurse's health Clinic	1045	1213
Flu immunization	494	No vaccine available
Fitness Classes <i>(individuals participating)</i>	195	235

In addition, 59 Town committees and community groups scheduled 624 evening meetings at Canoe Brook from July 1, 2005 to June 30, 2006.

Respectfully submitted,

Luba Mebert Schmid
Chairman, Branford Elderly Commission

Dagmar Ridgway
Director, Canoe Brook Center



Osprey-Assist its return

Branford Conservation and Environment Commission

P.O. Box 150, Town Hall
Branford, Connecticut 06405

Commissioners - Fiscal Year 2005-2006:

Chet Blomquist
Bob Davis
Karyl Lee Hall (Co-chair)
Karen Hannon
William Horne (Co-chair)
Art Howe
Carol Kaminsky
Peter Kaminsky
Lindsay Mathews
Eleanor Saulys
Chris Sullivan
Laura Magaraci (Clerk)

Report of the Branford Conservation and Environment Commission July 1, 2005 – June 30, 2006

Meetings: 1st Wed. of month at 7:30p.m. , Canoe Brook Center (no August meeting and the July meeting is usually a field trip on a date to be determined)

Background Information:

Branford's Conservation and Environment Commission was established in 1992 through an amendment to Chapter 21 of the Code of the Town of Branford. In this amendment, it states: The Commission shall investigate pollution within the Town including alleged violations of clean air and clean water standards as established by The Board of Selectmen, the Representative Town Meeting and other town, state and federal agencies procedures, ordinances, rules and interlocal agreements to abate and prevent pollution. It shall conduct such surveys as may be required, investigate the source and nature of pollution hazards, review federal, state and town records and conduct public hearings for the purpose of obtaining information leading to the abatement and prevention of pollution. The Commission shall keep records of such surveys, inspections or hearings.

At the state level, the enabling legislation for the operation of the Conservation Commission is found in Chapter 97 Section 7-131a of the Connecticut General Statutes. Its duties and discretionary abilities stem from its purpose: "...the development, conservation, supervision and regulation of natural resources, including water resources within its territorial limits.

According to this legislation, a conservation commission must perform the following:

- Keep an index of all open areas;
- Conduct research into the utilization and possible utilization of land areas of the town;

- Administer gifts in the name of the town for the commission's purposes subject to the terms of the gift;
- Approve, prior to submission, state grant-in-aid applications for programs to preserve or restrict the use of open space land to conservation or recreation purposes;
- Keep records of its meetings and activities and shall make an annual report to the town.

Conservation commissions are also permitted to perform other duties such as:

- Make recommendations on proposed land use changes to planning and zoning commissions, inland wetland agencies and other town agencies;
- Intervene on appeals of decisions made by land-use commissions.
- Recommend plans and programs for the development and use of all open areas to the planning and zoning commission;
- Advertise, prepare and distribute books, maps, charts, plans and pamphlets necessary for its purposes;
- Inventory natural resources and formulate watershed management and drought management plans;
- Acquire land and easements in the name of the municipality, with the approval of the legislative body;
- Promulgate rules and regulations, such as the establishment of reasonable charges for the use of land and easements for any of its purposes;
- Receive gifts in the name of the municipality and administer these gifts for such purposes subject to the terms of the gift;
- Apply, if the municipality so designates, for state grant-in-aid of a program to preserve or restrict to conservation or recreation purposes the use of open space;
- Supervise and manage municipally owned open space or park property when the agency normally responsible for such duties delegates that power.

Budget FY 2005-06: Total approved = \$6,313.00.

Highlights/Investigations/Projects FY 2005-2006:

- **Natural Resource Inventory:** Produced in FY 2003/2004, this 102 page report includes maps and tables which inventory Branford's natural resources. This report continues to be an asset to town governing bodies as well as to citizens with an interest in Branford's wealth of natural resources. It includes sections on Physical Landscape Features, Water Resources, Biological Communities, Land-Use, Recreation and Open Space, and Environmental Problems. The Commission allotted funds for further printing of the NRI, which is also available online on the Branford Land Trust website @ <http://www.branfordlandtrust.org/natural> resources inventory.
- **20% by 2010-**Members of the Conservation & Environment Commission were instrumental in the town's signing on to this important project, the goal of which is to replace current energy sources with cleaner, renewable energy sources. Branford has

already qualified for solar panels which will be placed in a municipal building or school.

- **Green Doll House-Lindsay Mathews** of the C, C & E Commission created a “Green” Doll House complete with solar panels, clothes lines, and a recycling bin. The Doll House was displayed at Blackstone Memorial Library, the Trash Museum in Hartford, and even a museum in New York as an inventive way to remind people to conserve energy and to seek alternatives which help protect the environment.
- **Subdivision plans and other town projects:** The Commission reviewed and commented to the Inland Wetlands and Planning & Zoning Commissions on open space set-asides and other environmental aspects of proposed and on-going projects in the town including Founders Village, Laurel Hill Road Subdivision, 181 Ivy Street (New World Recycling), Riverwalk and Tinker Woods.
- **Open Space Acquisition:** The Commission continues to comment on and encourage the acquisition of open space parcels by the Town. In 2005/2006, the Town acquired the Queach property, a long sought after parcel rich in wetland and forested habitat, watercourses, vernal pools and dramatic topography. The property was paid for in part by a private donation, Branford Land Trust funds and Town funds. Commission members assisted in preparing an application for a matching grant from the Open Space and Watershed Land Acquisition Grant Program, which resulted in the Town being awarded a grant of \$450,000 to assist with the acquisition.
- **Managing Small Open Space Parcels:** The Commission is developing a policy regarding the evaluation, monitoring, oversight and identification of small open space parcels that the town has acquired over the years.
- **Scenic Roads Committee:** The Commission continues to participate in the Scenic Roads Committee of Branford and Guilford, which has led to state grants for such projects as the Branford River Gateway which provides access to the Branford River on Montowese Street including improvements in the sidewalks and native plantings in this area.
- **345 kV electric transmission line:** When an alternate route through Branford for a new 345 kV electric transmission line to Fairfield County was proposed, the Commission filed with the Connecticut Siting Council to receive documents related to the power line application in order to evaluate the potential impact on Branford’s environment and comment to the Siting Council if appropriate.
- **Pollution:** The Commission continues to monitor and comment on environmental pollution issues in the town such as soil contamination, storm water run-off, and the use of asphalt millings. The Commission is committed to increasing its oversight in town pollution issues.
- **Public Education:** The Commission presented public displays at the Branford Festival and the Blackstone and Willoughby Wallace Libraries and conducted educational and hands-on workshops aimed at increasing the awareness of Branford residents on a number of important environmental issues, including energy conservation, water quality and storm water management, and the problem of invasive plant species. The Commission funded the creation of display samples of common invasive plant species to be exhibited and used as an educational tool.
- **Books for Libraries:** The Commission worked with the staff at Blackstone Memorial Library and allocated funds for the purchase of books that cover a wide

range of environmental issues. These volumes will serve to educate residents of the town on the environmental issues facing our community and our world. It is the goal of the Commission that the books will serve to inform and inspire a new generation of environmentally aware citizens.

- **Working with other bodies:** The Commission is working with other groups to help resolve local environmental and natural resource problems. For example, the Commission jointly met with the Parks and Open Space Commission to discuss how best to control the use of ATVs and other motorized vehicles on town open space. The Commission has also been involved in trying to find solutions to repair erosion problems at Pisgah Brook.
- **Website-**In 2005/2006 the commission allotted funds for the creation of the Conservation Commission website which will contain meeting and schedule information as well as articles and links to other websites of interest to the environmentally conscious residents of Branford.
- **Coastal Projects:** The Commission continues to investigate coastal projects requiring Connecticut Dept. of Environmental Protection permits by visiting these sites and reporting back to the Commission.



EAST SHORE DISTRICT HEALTH DEPARTMENT

Serving the towns of Branford, North Branford and East Haven since 1974

ANNUAL REPORT

July 1, 2005 through June 30, 2006

Services offered by the East Shore District Health Department

Environmental Health

**Food service inspection & special event licensing of food vendors
On-site subsurface sewage disposal regulation
Private well water supplies site inspection and approval
Housing Code enforcement
General nuisance complaint investigation
Child day care facility inspection
Public pool inspection
Beach and bathing water monitoring
Lead paint regulation
Radon testing kit distribution
Motel inspection and registration
Cosmetology permitting and inspection**

Community Health Services

**Volunteer medical transportation program
Blood pressure and other screenings
Health Fair participation
Health Promotion/Education
Physical activity program
Injury prevention program
Health promotion home visits
Diabetes management program
Smoking cessation classes
Maternal-Child Health:
Well child care/immunizations
Fetal and Infant Mortality Case Review
Childhood lead case management
“Putting On Airs” Asthma prevention & management program
Oral health promotion**

Disease control

**Annual influenza/pneumonia vaccination clinics
TB Control/case management
Communicable/reportable disease investigation and case management
Lyme disease education and tick testing services
Rabies follow up & control
West Nile virus, mosquito program**

Health Statistics

**Morbidity data and tracking
Birth and death statistics available at Town clerk's offices**

Other Programs

**Public Health Emergency Response Planning
Branford Pump-Out Boat
Local aquaculture oversight**

East Shore District Health Department

The East Shore District Health Department is committed to improving the health and well being of the residents Branford, East Haven and North Branford. The district carries out its mandated responsibilities, as stated in the Connecticut Public Health Code and fulfills all or part of each of the ten essential services of a local public health system. There are presently six full-time, three part-time and four contractual employees serving the three communities. The district has an eight person Board of Directors with representatives from each town and acts in an advisory and policy role.

District programs are primarily funded by state operating grants, preventative health block grants, town per capita contributions and fees collected for permits, licenses and services. Public health services to the participating towns are offered directly to residents by the Health District staff or indirectly through cooperation and agreements with partner agencies or individuals to carry out our public health mission.

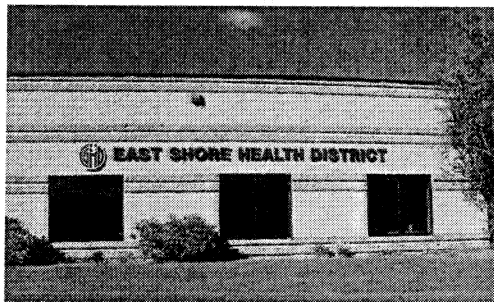
PLEASE VISIT OUR WEBSITE!

A variety of commonly requested forms and information is posted on our website, which is updated regularly.

www.esdhd.org

We are pleased to provide general information and forms in each Town Hall for your convenience.

Next time you visit your local Town Hall, please check out the East Shore District Health Department display!

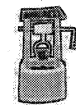


ESDHD HAS MOVED TO A NEW AND IMPROVED LOCATION!

In April of 2006, the Health District moved into new offices at 14 Business Park Drive in Branford. The much needed space now affords better visibility, accessibility and service to the public. It also offers a better work environment for its employees. Through a regional preparedness grant, the Health District converted its conference room into regional conference/training room which offers a space to regional public health employees and volunteers. Through the commitment of its Board of Directors, staff, and participating towns, the Health District is now better poised to serve its residents well into the future.

ENVIRONMENTAL HEALTH

As you can see from the services offered list, as well as the numbers listed in the annual activity log, environmental health comprises the majority of employee hours in our district. We have a well-trained, experienced staff of Licensed Sanitarians working under the Assistant Director of Health to carry out our environmental health program. Sanitarians enforce the CT Public Health Code as well as State statutes and local health ordinances and work in an advisory role in many environmental health areas. The major programs in 2005-06 are described below.



Private Well Water Supplies

The Health District regulates private well water supplies, and assists the CT Department of Public Health on regulation of private, non-community and community water supplies. Our activities include ensuring compliance with the CT Public Health Code for water quality standards, interpreting water analyses, inspecting and approving well sites, approving completed wells for use and enforcing well construction standards.

Subsurface Sewage Disposal

Subsurface sewage disposal system installation is regulated by the Health District. This includes evaluation of new and existing lot areas for sewage disposal capacity through deep test pit and percolation testing and lot development plan reviews. Permits are issued for new installations, repairs, and alterations to all systems. Our installation inspection program ensures system construction compliance with the Connecticut Public Health Code. Additions and alterations to buildings and homes are regulated by the District by evaluating lots for sewage disposal capacity prior to construction approval.



Sewage disposal system installation

Radon Program

Free radon testing kits are available to residents of the district to test their homes and dwellings for the presence of radon gas. Information on radon and its health effects and testing and remediation companies is also available.

Housing Code Enforcement

Local codes and state statutes pertaining to minimum housing code standards and the Landlord/Tenant Act are enforced by the District. These statutes and codes pertain to any rented unit. Enforcement of codes is supported by the State's Attorney's office.



An Inspector takes a moisture meter reading

Food Service Inspection

Approximately 330 food establishments are inspected and licensed annually, many of which are inspected multiple times per year. The main purpose of our inspection program is to ensure food safety and to prevent the occurrence of food borne illness in our communities. Special attention is given to safe food practices, prevention of food contamination and food temperature control. We also perform facility plan reviews for new or renovated food establishments to ensure that the physical plant and its equipment are conducive to safe food preparation and service. Reports of food borne illnesses are investigated by our department.



**A restaurant employee
washes his hands prior
to handling food.**

Barbering/Hairdressing/Cosmetology Inspection

The Health District inspects and permits over 140 operators within our jurisdiction for compliance with minimum sanitary standards. The District established a local ordinance early in 2004. Plans are reviewed for new and renovated establishments. Complaints are promptly investigated. Education & training are provided to operators.

Beach and Bathing Water Monitoring

Our Health District prides itself on a comprehensive beach and bathing waters monitoring program. Our program was nationally recognized by the National Resources Defense Council in 2003. Public beaches are tested weekly throughout the bathing season. We close and re-open beaches using specific closure criteria based on the bacterial quality of the water. Our program helps to protect bathers when water quality is temporarily compromised and rendered unsafe for swimming due to certain events. We maintain a beach status information line and post "beach closed" signs for public notification.



East Haven Town Beach

General Nuisance Complaints

The Health District responds to a variety of nuisance complaints which include such conditions as rodent and pest infestations, garbage, odors, stagnant water areas, improperly maintained properties, mold and indoor air quality, etc., which we either handle directly or refer to the appropriate agency.

COMMUNITY HEALTH SERVICES



Transportation Program



Our Volunteer Transportation Program provides a supplemental transportation service to elderly residents who are unable to obtain their own transportation to medical or health-related appointments.

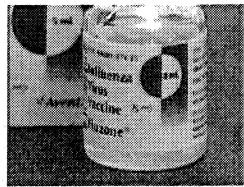
The continued success of the program is due to the many volunteer drivers who give freely of their time to assist community residents. The program receives donations from residents and participants. This fiscal year the program provided a total of 257 rides to clients. Please refer to the bottom portion of the activity log for the annual numbers of clients, rides and volunteers by town.

More volunteer drivers are needed in all three towns. If you or someone you know is interested in volunteering, please contact the program coordinator at 481-4235.

Annual Influenza/Pneumococcal Vaccinations

The Health Department supports the annual effort to provide flu and pneumonia vaccination for district residents. In collaboration with VNA Community Health Care, more than 2600 residents, mostly seniors, received their vaccinations at the District's senior centers and senior housing complexes.

The Fall of 2005 launched East Shore Health Department's independent effort to conduct flu vaccination clinics. The Health Department hosted four clinics, one at each Town Hall and one at the Community Dining Room. Vaccination by appointment took place at the Health Department office. More than 320 individuals were vaccinated.



Influenza Vaccine



Vaccination

Blood Pressure and Other Health Screenings/Clinics



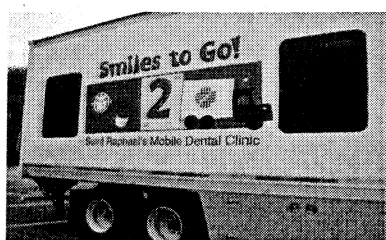
Blood pressure and wellness counseling clinics are conducted throughout the district at senior centers and other locations as well as at local health promotion events.

Health Education/Health Promotion Programs

East Shore District Health Department sponsors a variety of programs throughout the district: Diabetes Education, Smoking Cessation, Fall and Injury Prevention, Health Kicks, and "Putting On Airs", to name a few.

Dental Health

The Health District is pleased to coordinate improved access to the Hospital of Saint Raphael's Smiles to Go Mobile Dental Clinic. During the summer months, the van was available to all district residents seeking dental care. The van also visited some of East Haven's elementary schools to provide free oral health screenings. The Dental Van will be an ongoing health promotion program offered within the district.



St. Raphael's Mobile Dental Clinic "Smiles to Go"



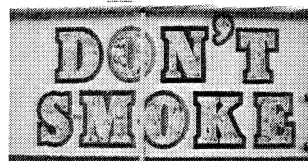
Inside the van

Breath Express

As a contributing member of the New Haven Area Asthma Coalition, the Health District successfully arranged for the American Lung Association's Breath Express Mobile Education classroom to visit the North Branford Intermediate School in May 2006. The "Breath Express" is a van outfitted as an educational tool designed to illustrate the dangers of smoking, the effects of secondhand smoke and the importance of good air quality. Approximately 150 students were educated on the dangers of smoking and asthma triggers.



The American Lung Association's Breath Express



Fetal and Infant Mortality Review

The Health District is part of a regional effort to prevent premature death and disease in infants and fetuses, and to improve the health status of women before, during and after pregnancy. Confidential reviews of circumstances leading to infant or fetal deaths are conducted by a case review team. Recommendations for better outcomes are formulated and implemented by a community action team.

DISEASE CONTROL

Lyme Disease Education

Educational materials on Lyme disease are offered free of charge to residents. Deer ticks can be submitted to the Health District for testing at the Connecticut Agricultural Experiment Station.

Rabies Follow-up

The Health District plays an integrated role in local rabies control efforts. Arrangements for the testing of animals from veterinary offices and Animal Control Officers is made when an exposure is determined. Reports of potential human exposure to rabies are investigated. Rabies education is provided by the District.

West Nile Virus, EEE, Mosquito Control



The Health District manages risk based mosquito control efforts for the three towns within the District. We contract with a mosquito control professional to implement a larvicide program with considerable help from each town's Public Works Department. Mosquito related complaints are investigated and acted upon. The District is an integral part of a West Nile Virus and Eastern Equine Encephalitis (EEE) program with other participating agencies that also focuses on surveillance, source reduction and personal protection.

Communicable Disease Control

The Health District is responsible for the follow up and control of many infectious and reportable diseases of public health importance. All reports of infectious disease are reviewed and logged. The local and state health departments share the responsibility for conducting the necessary activities in order to prevent the spread of disease. Investigations are conducted and proper controls are put in place under general guidance from the Connecticut Department of Public Health, Epidemiology Section. Please see the listing of reportable communicable diseases later in this report.

OTHER PROGRAMS

Public Health/Emergency Preparedness Planning

As part of a five-town region, plans have been developed to organize emergency clinics for mass vaccination or dispensing. The towns of Branford, North Branford, East Haven, Guilford and Madison make up Region 21. The District is also part of a larger Public Health Emergency Preparedness Area II. We continue to develop local and regional response plans, as a multi-agency approach to disasters and weapons of mass destruction preparedness.

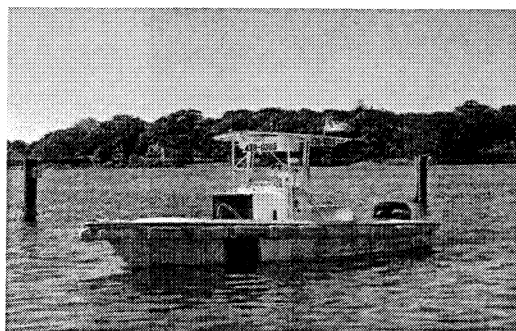
Volunteers for both medical and non-medical assistance at clinics are always needed! Please contact our Emergency Coordinator for more information, or visit our website at www.esdhd.org.

Branford Pump-Out Boat

The Health District administers a Federal Clean Vessel Act grant funded through the Connecticut Department of Environmental Protection. The grant provides operating funds for the Branford sewage pump out boat. This project is a partnership between the Health District, the Town of Branford and the Branford River Project's Pump-Out Boat Committee. The pump out boat operates with an environmentally friendly 4 cycle engine.

Each Friday, Saturday and Sunday, from May through October, any recreational vessel using Branford waters from the Guilford line to the Farm River may have their vessel's waste holding tank pumped by calling the service at (203) 430-9305 or VHF Channel 9.

Approximately 22,275 gallons of holding tank wastes were pumped in 2005-06. The service is offered free of charge, so please take advantage of it and pass the word along to your boating friends who care about clean water.



Branford Pump-Out Boat

STAFF

The East Shore District Health Department is staffed by full-time and part-time professionals dedicated to the public health of the community. Registered Sanitarians are state certified in several areas of environmental health. Their combined years of work experience total more than 50 years. The District is staffed with experienced professionals who are dedicated to their respective duties.

Staff are listed below;

Jim Monopoli, R.S., M.P.H., Director of Health
Alex Cinotti, R.S., M.P.H., Assistant Director of Health
Keith Hunnicutt, R.S., Registered Sanitarian
Kathleen Chubat, R.S., Registered Sanitarian
Michael Parisi, R.S., Registered Sanitarian
Doris O'Connor, R.N., Community Health Nurse Coordinator
Lisa Eskenazi, Office Manager
Maria Carangelo, Bookkeeper

Contractual Employees

Paul Scholz, R.S., Cosmetology Inspector
Michael Klarman, Emergency Coordinator
Marissa Yaremich, Emergency Risk Communication Coordinator
Dr. Brian Karsif, FIMR Coordinator

East Shore District Health Department Staff



From left to right: Keith Hunnicutt, Lisa Eskenazi, Doris O'Connor,
Kathleen Chubat, Michael Parisi, Alex Cinotti, Jim Monopoli

Missing from photo: Maria Carangelo, Paul Scholz, Michael Klarman, Marissa Yaremich, Dr. Brian Karsif

EAST SHORE DISTRICT HEALTH DEPARTMENT

BOARD OF DIRECTORS

Branford

Shirley Girouard
Lois Lehr
Darlene Zimmermann

East Haven

Michael Moscato
Dennis Nasti
Brian Wnek

North Branford

George Guertin
(vacancy)

ACTIVITY LOG 7/1/05 – 6/30/06				
	Branford	North Branford	East Haven	Total
<u>SEWAGE DISPOSAL</u>				
Soil Test (new)	16	77	4	97
Soil Test (B100)	10	27	3	40
Soil Test (repair)	17	31	0	48
Subdiv. Soil Work (1/lot)	12	62	3	77
Subdiv. Plan Review	0	44	0	44
Engineer Plan Review	30	47	8	85
Non-Eng. Plan Review	8	13	0	21
Site Inspection	164	250	6	420
<u>WATER SUPPLY</u>				
Well Site Inspection	2	21	3	26
Well Water Sample	0	10	0	10
Analysis Review	12	87	22	121
<u>FOOD SERVICE</u>				
Inspection I	24	9	31	64
Inspection II	33	19	22	74
Inspection III	146	170	137	453
Inspection IV	247	72	114	433
Plan Review	12	1	4	17
Temporary Inspection	24	1	11	36
New Food Svc. Pre-Op	74	14	9	97
<u>OTHER INSPECTIONS</u>				
Day Care Centers	6	11	1	18
Motels	8	0	2	10
B100	48	107	3	158
Pools (Public)	28	11	28	67
Bathing Water Samples	27	14	8	49
Surf./Groundwater Samples	2	5	0	7
Lead Samples	0	0	0	0
OTHER	11	2	1	14
<u>COMPLAINTS</u>				
Housing	53	28	86	167
Sewage	26	49	3	78
Garbage/Refuse	41	38	104	183
Air Pollution	11	3	7	21
Rodents/Insects/Animals	18	7	37	62
Food Service	29	16	18	63
Odors	7	14	11	32
Other	15	11	9	35
Follow-up	122	98	120	340
<u>ADMINISTRATIVE</u>				
Arrest/Warrant Application	1	4	0	5
Consultation	0	3	0	3
Correspondence				2231
Orders	20	15	19	54
<u>PERMITS</u>				
Additions	53	134	10	197
Wells	2	13	4	19
Septic Repair	15	18	2	35
Septic New	10	6	0	16
Discharge	12	34	1	47
C of A (well only)	1	3	1	5
TOTAL	1397	1599	852	6079
<u>Transportation</u>				
Volunteers	64	38	28	130
Rides	68	59	130	257
Clients	64	45	89	198
TOTAL	196	142	247	585

Communicable Disease Log

[illegible]



Branford, Connecticut

Economic Development Commission

Annual Report

JULY 1, 2005 – JUNE 30, 2006

The Economic Development Commission (EDC) met on the third Wednesday of each month (except August) throughout the year, with continued high attendance and participation. Our dedicated commission members include: *Neal Crowley, Bob Dow, Ray Figlewski, Julie Francis, Joe Gordon, Rhoda Loeb, Bill O'Brien, and Doss Venema*. Chamber of Commerce president *John Cushing* also attended regularly and participated in the Commission's discussions.

Neal Crowley graciously continued to serve as the EDC liaison to Planning and Zoning, keeping the Commission advised of the many, varied applications and action taken by the Planning & Zoning Commission. The Commission is very grateful to Neal for his diligent work in keeping the Commission informed.

The 2006 annual "**State of the Town Breakfast**", an annual collaboration with the Chamber of Commerce, featured **Roger Joyce, Vice President of Engineering at the Bilco Company and president of CBIA [CT Business and Industry Association]**. Mr. Joyce, shared his views on regional and statewide workforce needs, particularly with respect to technical and engineering fields. In addition to this event, the EDC continued to work with the Chamber on a variety of issues through its Government Relations and Business Development Committees.

First Selectman Cheryl Morris also presented her views on town finances and the status of the budget process, recent developments affecting the community including transportation improvements, and other initiatives that are underway. Most notably she announced her intention to create a **task force to develop a "vision" or strategic plan** to complement the town's plan of conservation and development [that is required by state statute]. Of particular importance to the EDC is that it will be charged with facilitating the task force's work and implementing its recommendations.

A prelude to the task force announcement was the Commission's work over the past year focusing on various transportation issues. Through Special Projects Manager Terence Elton, the EDC helped to advance the decision to hire a consultant to assess the Town's current and projected traffic conditions and in assisting with the Town's work with DOT on the **completion of the new Shore Line East (SLE) Railroad**. Immediately following the opening of the new station and as a result of the facility's immediate success, the EDC acted through the Selectman's office and **requested that ConnDOT initiate plans to expand the SLE parking lot**. That effort is currently underway by DOT. The EDC will also continue working to **improve and expand SLE service in advocating a reverse commute schedule and weekend service**.

The Commission has also been in the forefront of the Town's ongoing efforts with DOT to **reconfigure Exit 53**. It was successful in working for passage by **General Assembly of a public act to convey state property along the connector to the Town** once the new access road to I-95 using Commercial Parkway is completed.

The new connector will both ease the traffic congestion that now exists at the old pretzel and allow that area to be redeveloped. Furthermore, in preparing to fund the construction of a new connector, the EDC worked closely with the offices of Senators Dodd and Lieberman and Congresswoman DeLauro for financial support of the project. That ongoing effort helped to win a commitment from the **Senate Appropriations Committee to set aside \$3 million towards the Exit 53 project**. The Commission will continue to work closely with our congressional offices to realize a similar favorable vote by the full Senate and approval of the funding as part of the upcoming fiscal budget. The Commission will continue to work closely with all relevant offices to maximize that possibility.

Throughout FY 03-04, the Commission received and reviewed a total of **10 demolition application notices** for structures of 75 years or more. As it has in the past, the EDC notes a high rate of demolition of older structures. In the past, its concern on this matter resulted in the First Selectman asking the Town Building Official to review the demolition delay ordinance and suggested changes that might help towards better compliance. The RTM in fact passed a new ordinance that is better aligned with state statute with the hope that it will not be ignored or abused as the old ordinance was. The Commission is appreciative that the First Selectman's office acted on this issue.

Other action undertaken by the Commission throughout FY 2005-2006 includes:

- **Support for the Town Center Merchants Committee's work** as it establishes itself as a resource and leader for the businesses near the green. The committee's work includes working with the Police Commission's Traffic Committee to re-stripe Main Street between Home Place and Kirkham Streets, having pedestrian crosswalk signs installed along Main Street, coordinating advertising and promotional efforts to benefit both the businesses and the community, and participation in various Town activities such as the Holiday Parade.

- Having **Tery Elton appointed to serve as Branford's representative on the Greater New Haven Convention and Visitors Bureau**. Combined with his position on the board of the Regional Growth Partnership, the Town will be better positioned to promote itself beyond the greater New Haven region and outside Connecticut in attracting new businesses to our town.

- **Through the Workforce Alliance**, assisted local businesses in trying to meet their needs in recruiting a qualified workforce and in training existing personnel.

- **Placing articles** in the *New England Real Estate Journal* that highlight the Town's services and quality of life to promote Branford as a place to locate or expand a business. Projects Manager Tery Elton continued to author the articles and worked with the paper on their timing and placement.

Respectfully submitted,



Ray Figlweski, Acting Chairman

TOWN OF BRANFORD
1019 MAIN STREET
POST OFFICE BOX 150
BRANFORD, CT 06405

Janice A. Plaziak, P.E.
Capital Projects Manager



Tel. 203-315-3365
Fax 203-315-5278
www.branford-ct.gov

**Annual Report
2005-2006**

Fiscal year 2005-2006 proved to be a productive year for the Department of General Governments Buildings (GGB) under the direction of the Capital Projects Manager. The department served various town departments and building tenants with daily maintenance and repair requests. The Tradesman was responsible for the daily repair and maintenance of the buildings and overseeing service of HVAC systems, fire detection and sprinkler systems and emergency generator service. The custodians continued to provide janitorial services to the Town Hall, Police Department, Canoe Brook Senior Center, Counseling Center and VNA Building.

In addition to ongoing maintenance and repair, the department oversaw various improvement projects. The Academy on the Green underwent an exterior make-over with the installation of a new wood shake roof and painting of the exterior. The interior of the Senior Center was re-painted and brightened-up a bit. The Orchard House Adult Daycare Building had improvements done for better controls on the heating system. And in an effort to save on energy usage and cost, the Police Department Garage and the Canoe Brook Senior Center had energy efficient lighting upgrades installed through a cost sharing incentive program with CL&P.

Project management of the Consent Decree was also the responsibility of the Capital Projects Manager. All requirements and deadlines of the Consent Decree have been met to date by the Town. The Cedar Street Pump Station was completed by February of 2006 and the Maple Street Pump Station was near completion by the end of the fiscal year.

Respectfully submitted,

Janice A. Plaziak, P.E.
Capital Projects Manager



Branford Counseling Center

342 Harbor Street • Branford, CT 06405

Phone (203) 481-4248 • Fax (203) 483-7727

Annual Report of the Branford Human Services Board

(Branford Counseling Center)

July 1, 2005 – June 30, 2006

Fiscal year 2005-2006 was a productive and busy year at the Branford Counseling Center, as it continued its mission to serve children, youth and adults. The open case load was steady at approximately 400 open cases at any one time. Treatment was requested for many problem areas including depression, anxiety, family/child/parent issues, substance abuse and major mental illness.

Personnel included eleven full-time and two part-time clinicians, and a psychologist in residency. Three full-time clerical and three part-time clerical staff, along with the Social Services Supervisor, Youth Outreach Worker, one part-time adult psychiatrist, and two part-time child psychiatrists completed the staff. Two Master of Social Work interns from Southern Connecticut State University trained at the Center.

A grant from the Department of Mental Health and Addiction Services defrayed some of the costs for services to those clients with severe and persistent mental illness. As always, work in the community was a high priority and an important mandate. The Motivation Program, which paired high school students with elementary school students, had over sixty participants. Clinicians served on the Student Assistance Model Teams in all five public schools. These activities were partially funded by a State Department of Education Grant, as the Counseling Center is the Youth Service Bureau for the Town.

The Eighth Annual Family Day and the Ninth Annual Take a Step Day were well attended and were very successful. These events were the joint effort of many Town Departments. The Center continued to collaborate with the Police Department, Recreation Department, Fire Department, School System, Family Resource Center, School Age Child Care, and the Youth Outreach Worker.

The Center continued its Anti-Bullying Campaign which targeted Senior Citizens. Programs were conducted in retirement homes and other elderly housing facilities. The program was funded by a grant from the National Alcoa Foundation. Another Alcoa Grant focused on teaching parenting skills.

At the end of the fiscal year, the Center had three months left to finish up work that the Branford Coalition to Prevent Underage Drinking had started. Much was accomplished

during the two and half year life of the Grant! Much more must be done to prevent injury and death due to underage drinking.

An annual mini-grant from the South Central Connecticut Regional Action Council was used to increase community awareness and education around smoking, alcohol, and other drugs.

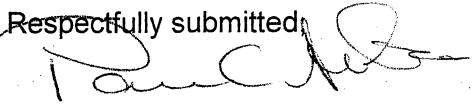
The Social Services Supervisor coordinated numerous social services to benefit residents of Branford who qualified for aid. He worked with the Director to distribute funds from the Homeless Account, Federal Emergency Management Agency, Salvation Army, and the Donation Account for emergency housing, food, clothing, utilities, security deposits, secured loans, medications and other necessities.

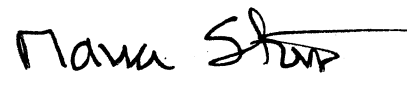
The Counseling Center continued to work with the Branford Food Council by registering and taking calls for the twice weekly distribution of food, and for the Thanksgiving and Christmas food baskets. The Center's Annual Client Party was attended by almost 200 people. The Secret Santa Program, which matches families with anonymous donors, matched over 225 families. I thank all in the Community who respond year after year.

The Counseling Center installed a new telephone system and e-mail and voice mail are now a reality at the Center. Computers were placed in all clinician's offices. This happened with great input and cooperation from the IT Department headed by Peter Hugret.

The Counseling Center gratefully acknowledges contributions from the Freas Foundation, The Archdiocese of Hartford, Homemaker Thrift Shop, First Congregational Church, Salvation Army, an Anonymous Trust, The National Alcoa Foundation, Office of Policy and Management, and all who have donated money and time throughout the year. We also thank all who have supported the ongoing mission of the Counseling Center and its work in the Community.

Respectfully submitted,


Patricia C. Andriole, MSN
Executive Director
Branford Counseling Center


Maria Storm
Chairman
Human Services Board

PCA/MS/pb



INFORMATION TECHNOLOGY DEPARTMENT ANNUAL REPORT FISCAL 2005-2006

The Information Technology Dept. (IT) supports all Town departments, except the BOE, in the areas of; computers, local/wide area networks, servers, system/application software, website, copiers and telephone systems. We support public needs through our website and FOI requests. We do this with a staff of four professionals based out of the Town Hall; Pete Eirich (Sr. Network Engineer), Joe Abbatello (web and end user support), Dave Vaught (Geographic Information Systems and Geoplan) and myself.

The fiscal year just ended saw many changes and enhancements to services provided to both internal and external customers. These changes were accomplished within budget and with minimal disruption in services. Some of the accomplishments and benefits are as follows;

- Significant, taxpayer oriented improvements to the Town's web site including; online registration for recreation department events, ability to look up actual deeds online, all Branford trail maps, and voting/school district maps.
- The Town's website at www.branford-ct.gov has gone from zero with its launch at the beginning of the fiscal year in '05 to over 11,000 visits/month by internet users.
- We implemented an automatic, daily, off site backup system between the Town Hall servers and the Police such that all data from either location is available in the event of the loss of either building to a disaster such as a fire. The data is encrypted for security.
- Developed and implemented an inspection process allowing for our building inspectors to take a tablet PC into the field and leave the builder/resident with a printer copy of what remains to be done for a CO to be issued. The PC is "synced" daily.
- Completed the mapping of all of the Town's infrastructure (sewers, drainage, curbs, sidewalks, etc.) in compliance with GASB34 valuation requirements. Also acquired the color orthographic frames for the entire Town allowing for additional clarity for citizen, P & Z, Inland Wetlands, etc. use in the application/approval process for development. This same orthographic information is in all fire trucks such that the property is "known" on the roll.
- Initiated a scanning/filming and electronic indexing program that will ultimately result in all Town documents being digitized for safety of the record and easy access. The project began with the scanning of the floor plans for all public buildings and some 3,000 commercial buildings. Public Safety has access to these documents as well.
- Documented all Information Technology processes, hardware and software.

Peter R. Hugret
Information Technology Director

Inland Wetlands and Watercourses Agency

TOWN HALL * PO BOX 150 * 1019 MAIN ST. * BRANFORD, CT 06405

203-315-5351 * FAX 315-2188 * dross@branford-ct.gov

**Annual Report
July 2005-June 2006**

November 7, 2006

Ms. Marianne Kelly
Town Clerk of Branford
Branford, CT 06405

Dear Ms. Kelly,

The Inland Wetlands Commission regular meetings were scheduled the second and fourth Thursdays of every month, except November and December when only 1 meeting each month is scheduled. During this fiscal year the commission held 18 regular meetings and 1 special meeting.

The following data is submitted to illustrate the activities and development of the Inland Wetlands Agency.

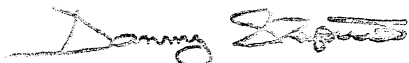
Year	99/00	00/01	01/02	02/03	03/04	04/05	05/06	% Increase over 04/05
Revenue	19136	7897	12817	16280	27464	18741	11719	-37%
Expenses	17713	20528	26157	38243	50500	62813	57375	-9%
Applications	34	56	53	61	51	52	39	-25%
Dept. Site Visits	155	188	138	131	160	201	248	23%
C&C & Violations	3	3	4	6	8	18	19	6%
Building permit sign offs				278	237	294	314	7%
Site visits per week	2.98	3.62	2.65	2.52	3.08	3.87	4.38	13%
Dept. Hours per week	20	21.7	24	38	52	55	57	4%

As of June 2006 Chairman Daniel Shapiro, Robert Valley, John Rusatsky, Carol Lemmon, Richard Orson PhD, Dr. Wesley Vietzke, and Suzanne Botta served as the regular commission members and Rick Ross and Megan Raymond served as alternate commissioners. James Killilea was newly appointed as an alternate, sworn in at the end of June.

Revenue and number of applications were down this year. The reduction in application numbers allowed time to complete a very comprehensive revision of the Inland Wetland Regulations which had been ongoing for over 2 years. It also allowed for an increase in routine site visits and more progress on the wetland map update project.

In order to protect wetlands/watercourses in the Town of Branford by ensuring compliance with the Town of Branford IWWC Regulations, the Agency reviews all proposed projects involving land disturbance submitted to Building and P&Z and follows up on projects to assure compliance with permit and enforcements until resolved.

Respectfully submitted,



DANIEL SHAPIRO, CHAIRMAN, INLAND WETLANDS

The James Blackstone Memorial Library 2005-2006

The James Blackstone Memorial Library continues, as it has for 110 years, to provide our shoreline community with a first-rate library. The Library Board expanded its membership to 12 members: Vincent S. Giordano, President; Eunice Lasala, Vice-President; Sandra Reiners, Treasurer; Martha Clark, Secretary; and Shelly Cogguillo, Assistant Treasurer. They join John Loeb, Colin Gershon, Julie Francis, Anita Visentin-Perito, The Rev. Hank Burdick, Terence Elton and Martha Fordiani to fill out the Board. The library has a strong and competent staff of 18 people.

All twelve Board members adopted a new Strategic Plan on March 2nd. This plan has enabled us to move forward on many exciting endeavors for the library and the community. *We heard you* and know what you feel is important for your library. With a boost in our materials budget, both an increase in our operating budget and a one-time allowance from the Town for our core collection, we have been and will continue to acquire many more new books, media, and periodicals for the education and enjoyment of our patrons. We will be taking an in-depth look at our children's department to see if the area can be reconfigured in such a way as to improve service and programming for the youth in our community. We have added new furniture to our Young Adult area and have also added a café which has comfortable seating and vending

machines. We have a total of 23 Internet workstations for the public. We are also a Wi-Fi spot with free Internet access. Our migration to a new catalog system in the fall will give us a state-of-the-art product to use with our collection.

The Strategic Plan gives us a road map for our immediate future and also tells us what we need to know to continue to make the library a viable and pleasant place for the community to gather, learn, and discover.

The Youth Services Department reading and enrichment programs attracted nearly 5,000 children in 05-06. These programs varied from story times to programs offering music, arts, crafts, and drama. The children's staff reaches many children and youth in the community, promoting the library in many ways. All departments in the library experienced an increase in workload with many more people using the library and more materials being checked in and checked out.

We have volunteers that perform many essential tasks at the library, from shelving books to processing materials. They provide an invaluable service and help make the library the best that it can be.

The Friends of the Blackstone Library do an outstanding job every year raising funds for unbudgeted items. They raised \$28,220 at their 2005 fall book sale and over \$2,000 at their rug sale. These monies have been used to underwrite children's programming, to purchase computer printers, to lease our photocopiers, to purchase new library cards, to give \$10,000 towards the Strategic Plan and to fund many other requests from the library staff.

The Blackstone Library is committed to being your *bridge to tomorrow* and will endeavor to help make your journey through life an enjoyable passage.

Kathy Rieger
Library Director

BOARD OF TRUSTEES

Vincent S. Giordano, *President*
Eunice Y. Lasala, *Vice- President*
Sandra K. Reiners, *Treasurer*
Martha H. Clark, *Secretary*
Shelly H. Cogguillo, *Asst. Treasurer*
Colin M Gershon
Anita Visentin-Perito
John E. Loeb
Julie Francis
Martha Fordiani
Terence Elton
Alice Prochaska, Yale University, *Ex-Officio*

Genevieve Goff
Margaret Hofmeister
Blake Lehr
Lois Lehr
Michael Lipcan
David Martin
Betty Paine
Pat Whitestone
SARAH volunteers

MAJOR DONORS 2005/2006

Alice Donadio Bequest
Anderson-Krause Insurance
Anderson-Wilcox
Eunice and Tony Lasala
Friends of the Blackstone Library
Friends of Vincent S. Giordano, Jr.
Giordano Construction Management &
General Contracting
Guilford Savings
John and Rhoda Loeb
Martha and Jeff Clark
Mr. & Mrs. Peter Griswold
Mr. & Mrs. Paul Barrett
Sandra & Gernot Reiners
Smith Barney Citigroup
Solakian, Caiafa & Company, LLC
The family of William DeGroat

LIBRARY STAFF

Kathy Rieger, *Library Director*
Barbara Cangiano, *Associate Librarian for Reference Services*
Gennett Grinnell, *Associate Librarian for Technical Services*
Deirdre Santora, *Associate Librarian for Access Services*
Kathleen Feeney, *Associate Librarian for Youth Services*
Nancy Klek, *Media Coordinator*
Linda Gibson, *Administrative Assistant*
Kathy Oxsalida, *Bookkeeper*
Debby Trofatter, *Reference Librarian*
Alaina Driscoll, *Public Services Librarian*
Kate Hosfelt, *Circulation*
Alana Abbott, *Circulation*
Megan Walton, *Circulation*
Mary Lockery, *Children's*
Kathy Boyd, *Circulation*
Sandre Johnson, *Circulation*
Patrician Bussman, *Circulation*
Frank Zdunek, *Custodian*

STATISTICS

	2005/2006
Registered Cardholders	14,029
Material Circulated	211,563
Reference Questions	70,256
Interlibrary Loans	769
Children's Program Attendance	4,864
Cultural Arts Center Attendance	3,875
Lucy Hammer Room Attendance	1,820

FRIENDS OF THE BLACKSTONE OFFICERS

Richmond Browne, *President*
Lee Sullivan, *Vice President*
Harriet White, *Secretary*
Joan Ahern, *Treasurer*

LIBRARY MATERIALS

	Total Collection
Books	75,036
Newspaper/Periodical Subscriptions	171
Audiovisual Material	8,671

LIBRARY VOLUNTEERS

Frances Canning
Annette DelVecchio
Ruth Fredericks

Parker Memorial Park Commission
c/o First Selectwoman's Office
Branford Town Hall
1019 Main Street
Branford, CT 06405

January 14, 2007

Ms. Marianne Kelly, Town Clerk
Branford Town Hall
1019 Main Street
Branford, CT 06405

Subject: Fiscal Year 2005-2006 Annual Report

Dear Ms. Kelly:

Thank you for the opportunity to submit this report. The following items of interest occurred during the subject period:

- A new Playscape, with slides, ladders, platforms, and many accessories, was purchased and installed by the Branford Rotary Club; principal Rotary Club members involved included Chip Marsh, Charlotte Mattei, Brian Nobile, and Jim Perito, with important input from Rhonda Butler of Harbor Street. The project involved significant amounts of site grading and mulching, which the Town's Department of Public Works performed. The dedication ceremony was held on May 20, with a cookout by the Rotary Club. Some funds remain, and will be used, most likely, for a new water fountain and several additional benches for the Playscape area.
- The Park hosted various groups, including the Branford Point Association (which held both its Halloween Parade and Party, and its Annual Meeting, in the Park), as well as meetings and fundraisers by the United Way, athletic clubs, school groups, summer camps, and private parties such as weddings and reunions.
- Repairs were carried out to both the seawall and seawall railings, and are still in progress in several areas; this work is carried out by the Town's Department of Public Works.
- New doors for the bathhouse were ordered.
- A group of students from Team 16 at Walsh Intermediate School performed a cleanup in the Park in the Spring of 2006.

Sincerely,



Matt Radulski, Recording Secretary

PLANNING AND ZONING COMMISSION

TOWN OF BRANFORD • TOWN HALL DRIVE • P.O. BOX 150 • BRANFORD, CT. 06405 • 488-1255
FAX 481-5561

ANNUAL REPORT

2005-2006

The Planning and Zoning Commission held 18 meetings during the 2005-2006 fiscal year, during which they considered the following applications and petitions:

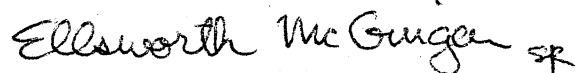
Site Plans and Special Exceptions	31
Subdivisions, Re-subdivisions, Interior Lots	5
Amendment of Subdivision	1
Zoning District Amendments	5
Extensions	2
Coastal Site Plan Reviews	30
Appeals of Town Center Review Board	3
CGS Section 8-24 Referrals	1

"Founders' Village," a 120 unit apartment complex with 36 affordable units, figured prominently on the Commission's agendas, requiring four nights of public hearings and numerous discussion sessions. Other notable proposals included approval for a new Walgreens on West Main Street, a two-story mixed use building in the town center, and the conversion of several existing buildings into retail use.

All of the subdivisions approved during the year were small, with the six approved subdivisions yielding 17 lots. The Commission approved one multi-family complex with ten new units and restoration of two existing residences.

The Commission held several work sessions and public meetings for the purpose of updating the Plan of Conservation and Development and a Town-wide Transportation and Town Center Circulation and Parking Study.

The Small Cities grant program, administered by the Planning and Zoning Department, funded elevators and window replacement at Parkside Village Senior Housing as well as three housing rehabilitation loans.



Ellsworth McGuigan, Chairman
Planning and Zoning Commission

**DEPARTMENT OF PUBLIC WORKS
43 NORTH MAIN STREET
BRANFORD, CT 06405
(203) 488-4156**

Edward Masotta, P.E.
Director

Jack Kerpen
Acting Director

**ANNUAL REPORT
FISCAL YEAR JULY 2005- JUNE 2006**

This report is a summary of the work done by the Branford Public Works Department during the period July 2005 thru June 2006. This report is by no means all inclusive but it does reflect the more significant accomplishments.

A major renovation to the playground at J.B. Sliney School was started during the past fiscal year. Through the dedication of many groups, volunteers, DPW crews, other Town Departments and donations from local companies, the entire playscape was finished just after the start of the 2006/2007 school year. With the sentimental insight of Ed Masotta, the initials of all attending students were inscribed into the top of the concrete retaining wall acting as a time capsule for future generations.

A grant has been awarded to the Town in the amount of \$8,000.00 from the Long Island Sound Fund for the enhancement of the Stony Creek water front. This money is to be used for the purchase and installation of solid granite benches. These benches will further the use of the dock area in the form of passive recreation.

Arbor Day was celebrated at Mary Tisko School. Two THUNDER CLOUD PLUM trees were planted by the students with the help of the Branford Garden Club. A local tree service donated 100 blue spruce saplings to the students to be planted where they liked at home. The Town also planted/maintained/removed, pruned and fertilized over 150 different trees through out Town.

The winter of 05/06 turned out to be around average as far as snow and ice events are concerned. This department responded to 11 storms for the year. This included the removal of a total of 35 inches of snow and the spreading of 1,848 yards of sand/salt mixture. The Town vehicles held up well to the amount of usage that they received. Our mechanics do a great job keeping the fleet on the road and not in the garage. The plow crews also deserve credit for the long hours and tiring work they do.


Branford's roads are maintained by this department. Our annual goal is to resurface 5 miles of roadway per year. This year the Town laid down over 8,725 tons of asphalt. The following roads were resurfaced: Millwood Drive, Cypress Drive, Ash Road, Locust Street, Hazel Drive, Homestead Place, Highmeadow Road, Valleybrook Road, Rice Terrace, Hammer Place, Melrose Avenue, Sandra Drive, Pine Tree Drive, Fir Tree Drive, Northford Road and Damascus Road.

Storm-water is also maintained by the Public Works Department. This past year the Town installed over 650 feet of open and closed storm-water control systems. Rebuilt or repaired over 35 storm basins and cleaned over 500 catch basins.

This Department assisted many other Town Departments. Parks and Recreation uses our services for many projects including filling and grading of their fields and driveways. We aid the W.P.C.D. in locating and the uncovering of sewer manholes along with paving and repairs to their facilities. The B.O.E. also receives our help when it comes to excavation or the use of DPW vehicles. This Department assists Parker Park, Open Space Commission, Canoe Brook Center, Transfer Station, Fire Department, and Police Department. We are an intricate part of the Branford Festival, Branford Fire Works, Short Beach Days, Memorial and Veterans Day Parades, The Holiday Festival and Branford High School Graduation.

The Department of Public Works is committed to the well being and safety of all the residents of Branford by operating a system of roads, drainage systems, open spaces and government facilities. Many thanks go to the organizations and people who help us do our job of making improvements for the Town of Branford.

Respectfully Submitted,


Jack Kerpen, Acting Director



BRANFORD RECREATION DEPARTMENT

October 27, 2006

Ms. Marianne Kelly
Town Clerk of Branford

Dear Ms. Kelly,

The Branford Recreation Department continued to meet the changing needs of the Branford citizens they served during the fiscal year 2005-2006. We remained committed to offering programs which provided both physical and emotional enrichment to all those who participated.

Knowing there are many families in Branford who are unable to afford the programs we offer, a request was made to the Foote Family Charitable Trust Fund for monies to start a scholarship program for Town Residents. We are pleased to say our grant request was approved. A scholarship program has been set up to assist families who would otherwise not be able to register their children for our summer camps and other department programs offered throughout the year.

With so many families pressed for time the Recreation Department continued to search for ways to make registering for our programs easier. In December 2005 we became the first recreation department in the state to offer online registration. Residents can now view our program offerings and register from the comfort of their own home seven days a week. For those who have difficulty registering our completely trained office staff is just a telephone call away to provide assistance.

A priority of the board and department continued to be the search for more suitable land which could be turned into athletic playing fields. This past year we thank the continued philanthropic actions of Branford resident Daniel Cosgrove. With his donation of a parcel of land a new youth soccer field was built. "Patty's Park" was dedicated in memory of his niece Patricia Cosgrove Nenninger, and is now used not only by Branford youth soccer, but also by the students of the Mary T. Murphy Elementary School.

The Board and Recreation Staff continue to evaluate our programs and offerings while welcoming suggestions from the public on how to make our department even better. With the vision our Director and Recreation Staff our department continues to be one, which earns respect not only from the town's people we serve, but also from other recreation departments throughout the state.

Respectfully Submitted,

Mary N. Grande
Branford Recreation Board Chairman

BOARD MEMBERS

MARY GRANDE
Chairman

MARK KIRSCHNER
Clerk

DOMINIC BUONOCORE

PAUL CRISCUOLO

WILLIAM T. O'BRIEN, JR.

STAFF

ALEX PALLUZZI, JR.
Director

DALE B. IZZO
Assistant Director

VICTOR AMATORI, JR.
Program Supervisor

ANDREA KENNEY
Program Coordinator

MICHELE SEMBER
MONICA SULLIVAN
Clerical

MARCEL COTE
Lead Maintainer

RUSSELL BURROWS
Maintainer

JIM TUCKER
Maintainer

TOWN OF BRANFORD
REGISTRAR OF VOTERS
P.O. BOX 150, BRANFORD, CONNECTICUT 06405

Democrat
Karen L. White



Republican
Marion E. Burkard

Phone: (203) 483-3998
www.branford-ct.gov

Annual Report of the Registrar of Voters
July 1, 2005 through June 30, 2006

The Office of the Registrars of Voters is located at 40 Kirkham Street. Office hours are Tuesday and Thursday from 10 a.m. to 2 p.m. Applications are also accepted at the Town Clerk's office during business hours. Any United States citizen who has attained the age of seventeen years and will turn eighteen by Election Day that year, and who is a bona fide resident of the Town of Branford, is eligible to register to vote in Branford. Total number of voters in town is presently 18,000, the majority of which are unaffiliated voters.

For this fiscal year, our office administered two elections. The municipal election was held on November 8, 2005, with a 40.45% voter turnout. On March 7, 2006, a primary for the Democratic Town Committee, Third District, was held, with a turnout of 57%. The annual canvass was conducted from February to April 2006. This yearly canvass is conducted in order to maintain an up-to-date voter registration list. The National Change of Address System is used to verify voters' addresses, along with additional mailings and telephone follow up.

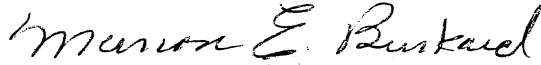
Branford High School held Youth in Government Day on March 30, 2006. The Registrars provided voting machines for this activity and helped students set up, conduct voting, tally, and declare results of the election. A special voter registration was held and fifty-one students registered to vote.

The Republican and Democratic Registrars and their Deputies attended the Fall Registrar of Voters Association (ROVAC) and Secretary of the State (SOTS) Conference in September 2005, the New Haven County Annual Spring 2006 ROVAC meeting, and the Spring ROVAC and SOTS conference in April 2006. State statutes require several special Voter Registration sessions, which were held as required.

The Town of Branford purchased an optical scanner, which will be used during the August 8, 2006 Democratic primary for the counting of absentee ballots. This machine will be required to be used in all polling places for elections in 2007, as the lever machines are being replaced statewide. We look forward to familiarizing our voters to this new election process, which complies with the Help American Vote Act of 2002.

The Branford Registrars of Voters wish to thank the voters of Branford for their continued interest in local, state and federal elections, and express the hope that all of our citizens who are eligible to vote will register and exercise their right to choose our representatives.

Respectfully submitted,



Marion E. Burkard



Karen L. White

**REPRESENTATIVE TOWN MEETING
BRANFORD, CT.
ANNUAL REPORT
July 1,2005-June 30,2006**

Membership of the Representative Town Meeting at the opening of this fiscal year was as follows:

First District-	R Eric Hanson R Frank Twohill R Kurt Schwanfelder D James Bruno D Richard Sullivan	R Peter Anaclerio R Vincent Ruggiero D Gino Popolizio D Lisa Avitable
Second District-	R James Walker R Ronald DeFord	R John Cheeseman D Jonatham Waters
Third District-	R Peter Black D Robert Abels	D John Smith
Fourth District-	R Brian Festa R Kyle Nelson D Sandra Reiners D Dorothy Docknevech D Lenora Thomas	R Adrienne Ahern D James Bruco D Gail Chapman-Cabone D Anthony Giardiello D Janet Doyle
Fifth District-	R Richard Goodwin R Joseph Cogguillo	R Dennis Flanigan D Madelon Reed

During the fiscal year July 1,2005 through June 30, 2006the Representative Town Meeting held 12 regular meeting and 2 special meetings.

The RTM approved the acceptance of property located at 3-7 Rockland Park

The RTM acquired through purchase or if necessary by eminent domain, three parcels of property consisting of approximately 159+/acres located in the vicinity of Queach Road for the public purpose of preserving and protecting open space for the needs of the citizens of the Town of Branford and the State of Connecticut.

The RTM approve Autumn Ridge Subdivision Roads, Abbie Ridge Road and portion of Valley Brook Road South.

The RTM approve bonding resolution appropriating \$1,7000,000 for cost related to the acquisition of approximately 159 acres parcel of land located on Queach Road.

The RTM approved the increase by \$2,095,000 the \$1,7000,00 appropriation and borrowing authorization of \$3,795,000 for the Queach property

The RTM Approved the acceptance of a donation of property located at 57 Kenyon Street.

The RTM corrected the Town of Branford Code Book page 10205 Section 102-2 so that it reads the polling place for the Fourth District is The Canoe Brook Senior Center.

The RTM AMENDED section 106-1 of the Code of the Town of Branford (Water Pollution Authority) to increase the number of members from five to seven and two additional alternates

Rep. DeStefano was sworn in to replace Rep. Ruggiero in the First District.

The RTM approved the Tax Credit for Veterans to Ten Thousand Dollars.

The RTM approved a increase in the General Fund Budget from \$79,377,249 to \$79,591,246

The RTM approved a Resolution to commit to the 20% by 2010 to Clean Energy Campaign.

The RTM approved a proposed revision to the Branford Code 126-1 regarding the speed limits in THE Branford Harbor and Branford Point.

The RTM approve \$4000,000 to establish a fund for financing improvements to the Branford High School track and athletic field. The RTM also increased the General Fund Budget from \$79,591,214 to \$79,741,124

The RTM approved the James Blackstone Library Board of Trustees to reprogram the 2005-2006 capital allocation in the amount of \$10,847

The RTM approved the conveyance of Indian Neck Ave. and a public easement from Anchor reef Club at Branford LLC to the Town of Branford.

The RTM approve a contract between the Town of Branford and the Branford Education Association

The RTM approve the increase by \$2,095,000 the \$1,700,000 appropriation and borrowing authorization for cost related to such acquisition for a total aggregate borrowing authorization of \$ 3,795,000 regarding the Queach property

Rep. Cromer was sworn in to replace Rep. DeStefano who passed away in the First District.

The RTM approved a budget for 2006-2007 of \$83,215,345 and \$42,612,551 for the Board of Education (Operating Budget +Capital) and \$ 40,631,794 for all other Town departments (Operating Budget + Debt Service + capital) budget was amended by \$34,379 Youth outreach services to take out of Contingency and put in Acct#441-10-00 Human Services Salaries, and to go with Committee adjustments of \$29,000

The RTM approved the Open Space Fund Budget of \$54,041 for 2006-2007
The RTM approved the Sewer Assessment Fund Budget of \$378,946 for 2006-2007

The RTM approved the Water Assessment Fund Budget of \$54,930 for 2006-2007

The RTM approved the Board of Education Special Fund Budget of \$129,400 for 2006-2007

The RTM approved the

Board of Education School Age Child Care Fund of \$768,012 for 2006-2007

The RTM approved a salary at an annual rate of \$18,000 for each registrar of Voters.

The RTM approved the Board of Finance recommendation for a appropriation of \$455,500 for various non-recurring capital project and to increase the FY2005-2006 General Fund Budge from \$79,741,249 to \$80,196,749 by using apportion of the undesignated fund balance.

The RTM approved a Tax credit of \$200 for any senior citizen within the Town of Branford that currently qualifies for the State Circuit Breaker Program.

The RTM approved revisions to the Bidding Ordinance Section of the Branford Code.

The RTM approved the grant of a Conservation Restriction to the Branford Land Trust, Inc. from the Town of Branford in connection with the acquisition of the Queach property.

Member of the Representative Town Meeting at the end of the fiscal year was as follows:

First District- D Lisa Avitable
D Margaret Bruno
D Nick Lavorato
R Michael Nardella
R Frank Twohill

D James Bruno
R Robert Cromer
D Dorothy Maynard
R Kurt Schwanfelder

Second District- R Richard Greenalch

R Ronald DeFord

D Gail Infantino
R James Walker

D Hilary Kiskaddon

Third District D Robert Abels
R Peter Black

D John Smith

Fourth District D Gail Chapman-Carbone D Ralph Coppola
D Dorothy Dockneveich D Jan Doyle
R Pamela Fowler D Anthony Giardiello
R Pamela Mauriello R John Prete
D Sandra Reiners

Fifth District R Dennis Flanigan
D Lonnie Reed

D Kevin O'Donnell
D Scott Thayer

Respectfully submitted,

Dennis Flanigan/RTM CLERK

2005-06 Annual Report
Scenic Roads Committee
Town of Branford

The Scenic Roads Advisory Committee is a voluntary oversight committee which focuses on preserving the scenic qualities of Routes 146 and 77. Its members are citizens of Branford and Guilford in keeping with the locations of the roads. In 2006, the Committee met on the second Tuesday of alternate months, usually at the Town Hall in Guilford.

The topics considered and discussed this past year include the following:

1. The tree trimming policy of the Connecticut Light and Power Company. The Committee agreed to contact the CL&P to renew the committee's past dialog with the company in order to limit trimming on Routes 146 and 77 to what is required to preserve the integrity of the lines.
2. Chet Blomquist, a member from Branford, has kept the Committee informed about the activities of the Shoreline Greenways Trails Committee.
3. The Committee was instrumental in obtaining a Federal Byways Grant which was used for funding Guilford Green crosswalks. This grant is similar to the one received for improvements to the Branford Gateway at Montowese Street and the Branford River.
4. The Committee continued to seek the implementation of the final improvements to the Branford River Gateway.
5. The Committee discussed increased truck traffic on Route 77.
6. The Committee continued to plan for a bird viewing platform at a location on Route 146.

**SEWER AUTHORITY
P.O. BOX 150
BRANFORD, CT 06405**

**ANNUAL REPORT
2005-2006**

The current year presented many challenges for the Authority. All of which were thoroughly managed.

Industrial and residential development continues to increase demand for sanitary system services. The Authority has undertaken a number of initiatives to address these and other projected long-range demands, which impact our sewer facilities.

First and foremost it is actively engaged in resolving all conditions outlined in the Consent Decree. Quarterly reports have been punctually submitted to the State stating completion of required project goals. A major requirement stipulated in the Decree is that a user's fee be established and in force by July 2007. Informational meetings were made available to all local governing bodies as well as the general public.

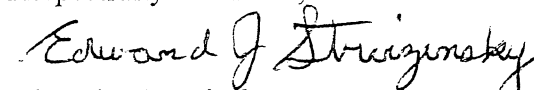
Secondly, the Authority submitted ordinance revisions and received RTM approval for the recommended changes. These modifications provide plant personnel and the Authority to exercise consistency when discharging decision-making responsibilities. The newly enacted ordinances have been posted on the Town's IT web site for public viewing.

Thirdly, the Authority and the Town of Branford, is fortunate in possessing a highly dedicated and competent staff. Much of the credit can be attributed to plant supervisor Manny Furtado's efforts at 'team building'. A structured liaison exists with all indigenous units of operation, which include engineers, building inspectors, health department and service plant operators. The liaison team has discovered, addressed and resolved violations as required under the EPA's Clean Water Act.

Fourthly, the Authority, in conjunction with the plant supervisor, is engaged in studying and defining Branford's short and long-range sewer system requirements. Sections of the present system are 40 years old. These systems are being closely monitored to assure functional reliability, thus averting conditions, which could invoke another DEP citation. Simultaneously, under review are proposals requesting extension of current sewer services.

The Authority's ability to address all of the above stated issues are contingent upon a sound financial plan. To this extent Authority deliberations weigh demand for services with financial considerations. Every effort is made to provide solutions using cost efficient practices.

Respectfully submitted,



Edward J. Struzinsky,
Chairman

BRANFORD SHELLFISH COMMISSION

Annual Report
July 1, 2005- June 30, 2006



The Branford Shellfish Commission (BSC) meets the second Tuesday of each month at 5:00 p.m. at the Canoe Brook Senior Center. Current membership of the BSC is as follows with term expirations noted in parentheses: Chairman, William Davis (August 2006), Secretary Robert Lillquist (August 2007), Joe Dube (August 2008), Bill Iovene (August 2008), Herman Kustra (August 2006), Anthony Pulcinella (August 2006) and Robert Radulski (August 2007). *For the first time in several years the BSC was fully staffed.*

The BSC oversees where, when, and how shellfishing is achieved, designating open recreational areas, as well as quantity and size limits of shellfish. The Commission regulates recreational shellfishing in the public waters of the Town of Branford, including rivers, inland waters and flats near beaches within the marine bounds of the town. The Commission serves to educate the public to ensure recreational shellfishing is done in a safe manner and in accordance to State and Federal guidelines.

During the past fiscal year the BSC not only maintained the smooth operation of Branford's Recreational Shellfishing Programs, but it implemented for the first time the leasing of Branford-Owned Shellfish Beds and the establishment of Special Co-Management Areas. Both of these activities will be outlined later in this report. The BSC continues to be active in the following areas:

Permit Issuance and Fee Collection

The BSC issued 361 permits (31 to non-residents) and received \$2,795 from July 1, 2005- June 30, 2006. The BSC was complimented on instituting its newly designed permit of water-resistant, colored Mylar in which the color will be changed yearly to facilitate enforcement.

Dock Application Review

The BSC reviewed four dock applications, an application to repair an existing seawall, one to repair a stone stairway and construct a fixed pier with float and ramp, an application to construct a hydraulic boat lift supported by steel pilings, and two D.E.P. approved applications as follows:

- (1) Baldwin project at 30 Linden Point Road
- (2) Baron project at 23 Halls Point Road

All applications were reviewed for impact on the shellfish resources, and all were approved.



Water Sampling

The BSC assists the CT Bureau of Aquaculture in water sampling off the coast of Branford. Specifically, the BSC collects monthly samples in Area "B" and delivers them to CT Bureau of Aquaculture within 24 hours; this is part of the Town's commitment to keep this area open for recreational shellfishing.

The BSC is also involved in a water collection program in Maltby Cove. This is performed to accumulate sufficient data to the satisfaction of the CT Bureau of Aquaculture to allow a shellfish hatchery operation in that area.

The BSC is continuing to sample water in the Short Beach Area that is currently prohibited for recreational shellfishing. Although water quality tests have improved, they do not meet the acceptable standards prescribed by the CT Bureau of Aquaculture. Due to the continuance of this problem the BSC will attempt next year to determine the source(s) of pollution.

Shellfish Bed Closure/Reopening

The BSC is responsible for shellfish bed closures that may need to take place after normal business hours and on weekends and has created a formal communication protocol in such an event. The BSC also monitors rainfall, maintains a permanent rain gauge station and submits a monthly report to CT Bureau of Aquaculture and the East Shore Health District.

Islander East Pipeline Project

The BSC continues to monitor this project. This Commission believes this project would be detrimental to our valuable shellfish resources and will continue in the effort to stop this project.

Leasing Program

As noted in the last year's report, the BSC had completed the plotting of Town-Owned beds (1216.1 acres) as well as the coordinates for the "granted" beds (East and West Divisions). All three maps are posted in the Town Hall.

The BSC began advertising in the *Branford Review*, the town-regulated beds for leasing in July 2005, to commercial harvesters with the first bed leased in August 2005. The beds are being leased at the rate of \$50.00 per acre per year for a period of five years with first rights to renew subject to the Commission's approval.

To date 710.3 acres have been leased to nine (9) harvesters with 209.6 acres still available for leasing. The remaining acreage (296.2 acres) was removed from leasing as it fell within the proposed pipeline area.

Due to the Commission's oversight, bed #544, which falls within the pipeline area, was inadvertently leased. The Town Attorney is in the process of having the lessee return the bed without prejudice. It should be noted that Mr. David Carey, Director, CT Bureau of Aquaculture will not issue a permit for any activity on this bed.

Special Co-Management Areas

The BSC approved the establishment of two such areas with the approval of the CT Bureau of Aquaculture. In July 2005 the Dolan Brothers, Inc., 7 Edgewater Place, East Norwalk, CT, requested permission to establish new oyster grounds (24.94 acres) in the Branford River. The Dolan Brothers will provide compensation to the Town of Branford and to the BSC at the rate of one bushel of round clams per acre per year for a period of five years with the option to renew and extend this agreement for three successive separate 2 year periods. These clams will be harvested from certified waters and on site deposited in recreational shellfish beds under the supervision of a Commissioner any time between April through October.

In August 2005, Mr. John Kordiak, 4 Summer Island Road, Branford, owner of Summer Island Shellfish, LLC, requested permission to grow shellfish off the southern section of Clam Island (3.75-4 acres). He agreed to compensate the BSC with 10,000 seed (round) clams measuring 10mm or greater to be deposited annually in recreational shellfish beds. The length of the lease is the same as noted above.

Summary

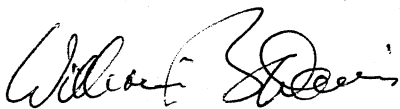
The Commission thanks the following individuals who have been instrumental in our accomplishments this past year:

Joan Bartlett, Branford Police Department
Jack Kerpen, Acting Director, Branford Public Works
David H. Carey, Director, CT Bureau of Aquaculture
James Citek, CT Bureau of Aquaculture
James Monopoli, Director, East Shore Health District

FY 2006 was a very proactive and productive period for the Commission as it continues to enhance the Town's recreational shellfishing program, thus enabling Branford residents to enjoy this wonderful resource.

We also provided for the first time opportunities for commercial shell fishermen to lease shellfish beds and to establish Special Co-Management Areas to promote aquacultural activities in Branford's coastal waters.

Respectfully submitted,



William B. Davis
Chairman

SOLID WASTE MANAGEMENT COMMISSION

POST OFFICE BOX 150 / BRANFORD, CONNECTICUT 06405

www.Branford-CT.gov

(203) 315-0622

MARGARET J. HALL
Solid Waste Manager

MARIO RICOZZI
Chairman

Annual Report 2005-2006

In the 2005/2006 fiscal year, the Solid Waste Management Commission and Department had a busy year on many fronts.

At the Landfill

- ◆ The Closure of the Inactive Portion of the Branford Landfill (the top) has been completed and seeded with wildflowers. The DEP has reimbursed the balance of the \$400,000 grant for this purpose.
- ◆ We placed around 1,100 tons of non-putrescible bulky waste at the landfill, down from nearly 1,800 tons in 03/04. This has allowed us to extend the life of the active landfill until about 2009, thus continuing to postpone the extra cost of hauling out of town.

At the Transfer Station

- ◆ The application for a General Permit for Industrial Discharge of Stormwater for the Transfer Station, and accompanying Pollution Prevention Plan has been completed, and the permit received. A drainage basin behind the leaf pile was constructed.
- ◆ A fence was installed between the animal shelter and the transfer station.
- ◆ The tip fee was established for July 1, 2006 at \$91, up from \$88 to keep pace with increased trucking costs and tip fees.
- ◆ Three heavy-duty 40-cubic-yard roll-off containers were purchased. The fleet had been aging with the oldest containers being from 1988 and the newest from 1993.
- ◆ Municipal Solid Waste for the year was 13,408 tons, down 1500 tons from the previous year, since less commercial garbage is coming in.
- ◆ Corrugated cardboard recycling broke a new record at over 250 tons.
- ◆ Revenue for newspaper was over \$48,000 so that even after paying transportation costs there was a net profit of over \$38,000. Those 1,350 tons recycled would have cost over \$104,000 to burn as garbage, thus making the total avoided costs just for one year over \$140,000.
- ◆ Continually increasing appliance obsolescence and the October 2005 basement flooding brought a record 958 refrigerators, freezers, and air conditioners into the transfer station to have the CFCs removed, up 8% from last year.
- ◆ Metal tonnage recycled dropped some, but revenue was high and grew slightly at nearly \$23,000. A new, variable-price contract was awarded for 2006-2008, which has the potential of increasing revenues even further.
- ◆ Brush is still being chipped for well under \$10/ton in direct costs. Public works, recreation, WPCF, and the schools took about 215 tons of compost and over 485 tons of mulch to use in public areas, thus saving the Town the cost of purchasing those

products – remember, that's TONS – 970,000 pounds of mulch, or 24,250 of those 40-pound bags! We also sold 233 tons of compost. Nevertheless, this pales in comparison with how much (mulch in particular) was given away for free to residents, promoting soil stabilization and enrichment, erosion control, some understanding of natural recycling, and lots of good will.

In Cyberspace

- ◆ Technological improvements have continued with the launching of an improved web site to give residents better access to existing flyers and up-to-the-minute information, along with improved capabilities to locate their collection routes, (even if they are new residents unfamiliar with neighborhood names). Residents are encouraged to visit the Solid Waste & Recycling page at www.Branford-CT.gov.

With our Vendors & Contracts

- ◆ Major contracts bid this year for 2006/07 included the *Haul of Municipal Solid Waste*, *Haul of Bottles & Cans*, and *Recycling of Scrap Metal*.
- ◆ In November the Town changed vendors now utilizing Marcus Paper for collecting office paper from municipal buildings and schools, thus saving over \$2000/year and expanding the list of recyclable papers accepted.
- ◆ Branford's Electronics Recycling program – the first permanent collection center in the state – continues to grow, with over 76 tons collected and responsibly and legally recycled in the last 12 months for over 250 tons recycled since the inception of the program. We completed the fiscal year with a 26 % increase in the tonnage of electronics recycled with only a 9% increase in the price.

Mario Ricozzi
Chairman

Office of Tax Collector

TOWN OF BRANFORD

TOWN HALL DRIVE, P.O. BOX 136, BRANFORD, CONNECTICUT 06405

JOANNE P. CLEARY
Tax Collector



Tel: (203) 481-0381
Fax: (203) 481-5561
www.branford-ct.gov
Email: jcleary@branford-ct.gov

ANNUAL REPORT FISCAL YEAR 2005-2006

The Tax Collector's Office is responsible for the administration and collection of tax bills for real estate, personal property and motor vehicles, as well as sewer assessments. The Tax Collector, who began in November 2005, has completed two of the four courses required for certification as a Municipal Tax Collector, and anticipates completion of the program by Fall 2007. A program to improve customer service in the Tax Office has been initiated.


New this year is the use of a service to help locate delinquent taxpayers. This was part of a successful collection program which resulted in achieving the highest collection rate in recent Town history.

Collections for the fiscal year ending June 30, 2006 are as follows:

COLLECTED FROM THE 2004 GRAND LIST	\$67,286,696
COLLECTED ON DELINQUENT ACCOUNTS	\$ 930,513
COLLECTED AS INTEREST, LIENS AND FEES	\$ 554,598

THE COLLECTION RATE FOR FISCAL YEAR 2005-2006 IS 98.9%.

Respectfully submitted,


Joanne P. Cleary
Tax Collector

Office of Town Clerk

TOWN OF BRANFORD

TOWN HALL DRIVE, P.O. BOX 150, BRANFORD, CONNECTICUT 06405

MARIANNE KELLY
Town Clerk



TELEPHONE
(203) 488-6305

ANNUAL REPORT

JULY 1, 2005 - JUNE 30, 2006

The Branford Town Clerk's office is responsible for the recording and security of land records and vitals statistics; issues permits and licenses; directs elections; maintains files of notices, minutes, votes, advisory rulings, reports and ordinances from board, commission and committee meetings; and collects municipal fees and state conveyance taxes. Using state of the art technology, the Town Clerk's office is able to offer land records online with daily updating. Presently, land recordings can be accessed through 1994, with a plan underway for 60 years of backfile conversion, affording accessibility to the public over the internet, making records retrieval more user friendly. Vital Records scanning and indexing is in progress, which will allow the Clerks computer access to birth, death, marriage and civil union records, increasing efficiency and reducing waiting time for customers. The Town Clerk has taken a leadership role in the automation of new voting technology, including the provision of comprehensive up-to-date training and education to staff. In addition, the accumulation of mandatory coursework, leading to the Connecticut Town Clerk's Association state certification, will make the Town Clerk the 2nd person in the office, and the 1st Branford Town Clerk, to attain this designation. In the future, state certification and mandatory continuing education workshops and conferences for all Clerks will be compulsory. This will insure that the office staff will have the capability to better serve the public by staying current with changing legislation and technology.

From July 1, 2005 through June 30, 2006 cash receipts totaling \$ 1,271,869.43 were forwarded to the Town Treasurer. This amount includes the Transfer Station Incidental Hauling Fees of \$109,393.35; \$3,425.00 for Transfer Station Trip Passes (\$1.00 each) and \$4,244 for Dog Licensing. \$184,147.50 was sent to the State of Connecticut.

REPORT OF RECORDINGS, LICENSES & MEETINGS

RECORDINGS

	<u>2004-2005</u>	<u>2005-2006</u>
Mortgages, Warranties, Etc.	8,738	8,454
Maps	60	58
Trade Names	114	124

VITAL STATISTICS

	<u>2004-2005</u>	<u>2005-2006</u>
Births	224	234
Deaths	1,355	1,101
Marriages	350	232
Civil Unions	--	42

LICENSES

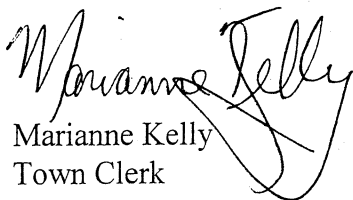
Dogs	713	709
Hunting	97	62
Fishing	187	440
Hunting/Fishing	162	122
Trapping	3	1
Pheasant Tags	36	29
Migrating Birds	61	59
HIP	74	35

MEETINGS

R.T.M.	14	14
Board of Finance	14	14

The Town Clerk is, also, an ex-officio member of the R.T.M. and the Clerk of the Board of Finance.

Respectfully submitted,


Marianne Kelly
Town Clerk

The Marcus Law Firm

Telephone (203) 787-5885

Fax (203) 789-8705

Fax (203) 492-3935

111 Whitney Avenue, New Haven, Connecticut 06510

Edward L. Marcus
Shelley A. Marcus
Mark L. Bergamo
David S. Doyle
† Eric T. Dean, Jr.
* Walter M. Spader Jr.
Monica Pelletier Schoenbaum

† also admitted in IN
* also admitted in MA,
RI, NY & NJ

January 16, 2006

Ms. Marianne Kelly
Town Clerk
Town of Branford
1019 Main Street
Branford, CT 06405

Re: Annual Report of Town Counsel for Fiscal Year July 1, 2005-June 30, 2006

Dear Ms. Kelly:

This was an extremely busy year for Town Counsel as well as a successful year for the Town of Branford.

The Morris Administration, with the assistance of the Branford Land Trust, resolved the issue of acquisition of the "Queach Property" which had been the subject of controversy and litigation for at least ten years. We negotiated a purchase of the property from a reluctant owner to be used by the Town for open space for a price of \$3,750,000. A private donation of \$1,000,000, plus a \$100,000 donation from the Land Trust meant that the cost to the town was \$2,650,000. That cost was further reduced by the award of a grant from the State of Connecticut for \$450,000. The acquisition of the Queach property not only resolves a long standing dispute, but ensures that this environmentally sensitive piece of land will be preserved for all of the citizens of Branford.

In February of 2005, a number of lease violations at the Stony Creek Quarry were brought to the attention of the Town Counsel, most notably that the lessee was in default of his mortgage for non-payment. An inquiry involving the police department, fire department and finance department of the Town was undertaken to determine the extent to which the lessee was in violation of the lease agreement, to examine health and safety issues at the quarry and also as to whether the lessee had been paying the Town its fair share of royalties. As of the date of this report, there is now a new quarry operator, the Town has collected personal property taxes due it of approximately \$42,000 and all health and safety matters at the quarry have been resolved.

The Marcus Law Firm

Town Counsel is responsible for drafting and reviewing all ordinances proposed for passage by the RTM. I am pleased to report that there was a great deal of legislative activity during the last fiscal year that has a positive effect on the citizens of Branford. Two ordinances were adopted that provide tax relief to Branford residents: the first is to increase the veteran's tax exemption from \$4,000 to \$10,000 for veterans who qualify under the state guidelines and the second is to give an additional \$200 tax credit to senior citizens who qualify for the state circuit breaker program. Other ordinances enacted include creation of an Animal Shelter Commission, strengthening the Town's bidding ordinance, creating a "slow-no wake" zone in the inner harbor area, clarifying the tax deferral program for seniors and establishing fines for failure to obtain building permits.

Islander East's proposal to build a natural gas pipeline through Branford and across Long Island Sound had received approval from the Federal Energy Regulatory Commission. However, the State DEP had denied a water quality permit as well as denied consistency under the federal Coastal Zone Management Act. Those denials were under appeal. Islander East, in anticipation of its appeals being granted, demanded that the Town allow it to conduct test borings along the proposed pipeline route. The Town declined them permission and joined with the Dick Blumenthal, the Attorney General, in a court action to prevent Islander East from conducting the test borings. Unfortunately the Federal Court did not enter an order for injunction based on federal preemption grounds. However, the Second Circuit Court of Appeals ordered another DEP hearing on the Water Quality permit and the DEP again denied the permit. As of the date of this report, Islander East still lacks the necessary approvals and it is five years behind its original schedule.

Town Counsel also was involved in defending the position taken by the Town's land use boards. One proposed development, Founder's Village, was particularly contentious. When this Town Counsel was appointed, both the Planning and Zoning Commission and the Inland Wetlands Commission had denied the applications of the developer and those denials were on appeal to the Superior Court. Last summer, the developer submitted new applications to both agencies and the appeals were withdrawn. As of the date of this report, both applications have been heard by the land use boards and denied. The denial of the Inland Wetlands Commission has been appealed. There has been no appeal from the Planning and Zoning Commission decision to date.


The taking by eminent domain of the 77 acre parcel on 48-86 Tabor Drive resulted in two lawsuits, one appealing the value of the property and the other a claim for a "bad faith taking." As some may recall the Town's landfill engineers raised a number of concerns about residential development on the parcel, which is adjacent to the Town's landfill and the Town took the parcel by eminent domain in order to take control of the remediation process. This case is in the final stages of trial preparation, with a trial date scheduled for February 13, 2007.

The Marcus Law Firm

Lastly, Town Counsel is representing the Town in a large number of tax appeals that were brought by Branford residents as a result of the 2002 and 2004 real property revaluations. I am pleased to report that of the 157 files that we took over from prior counsel, we have resolved one hundred files to date, leaving only fifty-seven appeals still outstanding.

Thank you for the opportunity to report to the citizens. It has been a privilege to serve the Town of Branford as Town Counsel.

Sincerely,



Shelley A. Marcus

The Marcus Law Firm
Town Counsel

OFFICE OF
THE TOWN ENGINEER
1019 MAIN STREET
POST OFFICE BOX 150
BRANFORD, CONNECTICUT 06405

STEPHEN B. DUDLEY, P.E. & L.S.
TOWN ENGINEER

(203) 488-1651
FAX 481-5561

Annual Report
2005-2006

Continued construction activity demonstrates the desirability of a Branford location. Numerous projects were underway throughout town.

Proposals for development inevitably place demands on town and state infrastructure. Each proposal must be evaluated to insure that the impacts on traffic, storm water systems or sanitary sewage collection system do not adversely impact any portion of the infrastructure.

Inventory, evaluation and condition assessments of the town's infrastructure were upgraded or completed for government accounting requirements.

The improvements to the town's sanitary sewer collection system were underway with the new pump station on Cedar Street placed in service. The project on Maple Street and Short Beach Road was underway with completion anticipated early in the next fiscal year.

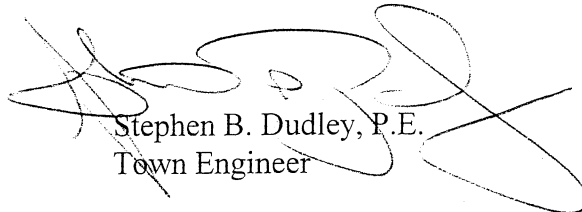
Town staff, along with interested citizens, continued work on the federally mandated stormwater management plan. The plan stresses best management practices for stormwater and gas well as good maintenance and operations methods for town department activities to minimize stormwater impacts.

Improvements to the I-95 corridor from Branford to the Pearl Harbor Memorial Bridge in New Haven continued west of Branford. We look forward to completion of the various phases of this multi-year project.

As in the past, the Department provided technical assistance to the Planning and Zoning Commission on all development applications, the Public Works Department on various highway and drainage projects, and other departments as necessary.

We wish to thank all the other Town officials, boards, and commissions for their assistance during the year.

Respectfully submitted,



Stephen B. Dudley, P.E.
Town Engineer

BRANFORD VETERANS PARADE COMMITTEE

Annual Report , 2006

Branford, Connecticut

28 Dec 2006

17 Stone Wall Lane

Branford , Conn

To Town Clerk, Branford , Conn

Town Hall , Main St

Branford , Conn

Subj . Annual Report , 2006

The Branford Veterans Parade Committee is composed of 13 war Veterans , responsible to conduct Veterans Day and Memorial Day Ceremonies . Place Grave Flags at all Branford cemeteries , with the assistance of Boy Scouts , Girl Scouts , members of the V. F. W. American Legion , plus volunteers . Eight meetings were held at the W. W. 11 Veterans Memorial Hall . Total cost of the parades was \$ 6,097.57 ; operating budget from \$ 7,410.00 ; paid to marching bands , bugler , soloist , wreaths Grave ~~xx~~ Flags ; about 1,400 flags usually put out P. A System support , stationary stamps . \$ 1,312.43 , returned unused , 2nd Co. Foot Guard did not accept the invitation .

Financial report filed at Town Hall .

Yours truly

Thomas B. Yester
Thomas B. Yester

CHM

WATER POLLUTION CONTROL PLANT

TOWN OF BRANFORD
75 BLOCK ISLAND ROAD
BRANFORD, CT 06405
203-488-3125

ANNUAL REPORT 2005 – 2006

The following is a summary of activities and capital projects undertaken by the Water Pollution Control Facility from July 1, 2005 through June 30, 2006.

The Water Pollution Control Facility received 1,572,500,000 gallons of wastewater during the year.

Summary of Actual FY 05-06 Expenditures:

Plant Operating Expenses.....	\$1,995,118.49
Transfers Out.....	\$ 200,000.00
Fringe Benefits.....	\$ 321,956.05
Clean Water and Debt Payments.....	\$1,961,470.92
Total Expenditures.....	\$4,478,545.46

During the past year, the following objectives were met:

Necessary improvements were completed:

We completed the new pump stations at Cedar St. and also Maple St.

They are up and running well. As part of the ongoing effort, we also completed work at: Beckett Ave, Branford Point, Farm River, Frank St., Greenfield, Harbor St., Johnson Point, Pawson Rd., Ramona Way, Red Rock, Riverside Dr., So. Montowese St., Sunrise Cove, Sycamore Way, Victor Hill, and Watch Hill pump stations.

The improvements included the purchase of new pumps, new hatchways, phone lines, transducers, and upgrades to the electrical systems. We also cleaned 15.8 miles of sewer lines in Town.

Objectives for fiscal year July 1, 2006 – June 30, 2007

Start and completed upgrade to Damascus and Pages pump stations.

Continue to stay on track with our long term Preventative Maintenance.

Plan for Collection system and the Plant.

Clean 15 miles of sewer lines in Town.

Respectfully submitted,

Manny Furtado
Superintendent, W.P.C.P.

WILLOUGHBY WALLACE MEMORIAL LIBRARY

ANNUAL REPORT 2006-2007

LIBRARY COMMITTEE:

John Malick, Chairman, Jo Buchanan, Secretary, Laura Barr, Debbie DeFord, Diane McGuire, John Nelson, Debbie Witten until 12/31/2005, Mary Grande appointed 1/01/2006.

LIBRARY STAFF:

Florence Banca, Administrative Asst., Barbara Welch, Circulation Supervisor, Kristin Abalan, Alaina Driscoll, Elizabeth Labaree, Betty Page, Barbara Pendziwater, Elizabeth Smith, Dale Welch.
Susan Donovan, Library Director.

OPENING STATEMENT:

Why Libraries?

In his recent book, *Change your Attitude , Change your Life*, Dennis Brown reports that "According to the American Booksellers Association, ...The average American reads less than one book per year; 58 percent of adult Americans never read another book from cover to cover after they leave high school.

Meanwhile, in the information age, if you are not reading continuously you are in serious danger of being made obsolete by the passage of time. However, if you read one hour per day, one book per week, you will be getting the equivalent of a PhD in your field every year. You will become one of the smartest, best-informed and most productive people in your business." He goes on to say "To earn more, you must learn more".

During the past year we have continued to see an increasing demand on our electronic resources as patrons recognize and appreciate-* the importance the role technology has on their lives. Our seven internet workstations are in constant use. Our patrons have become proficient in the essential computer skills needed to navigate the world of information and communication today. We have worked closely with the town's Technology Department in maintaining our computer and copying equipment. We have introduced new electronic formats such as downloadable audio books and can now offer Reference Services 24/7. We have increased our collection of DVDs' as VHS formatting becomes extinct. We have added to our books on CD as the demand for books on tape has declined.

The love of reading begins early and never ends. Readership among children and adults remains the cornerstone of all our library activities. We have offered fun, innovative and intellectually stimulating programming all year to encourage the pursuit of happiness through reading.

Our newly designed website has allowed patrons round the clock access to our catalog, electronic resources as well as the most up-to-date information about our programs and events at the library. The library never closes.

Community

This year we have partnered with the James Blackstone Memorial Library to create an awareness of the universal and local needs of the citizens of Branford. Each month we have adopted a community agency or worthwhile cause that affects us all. Besides providing information for these causes we have collected clothing for Columbus House and food for the Community Dining Room. We have raised funds for pediatric cancer, heart disease and breast cancer. We have collected food for the Branford Compassion Club who feed stray cats. We have collected school supplies for the Family Resource center. We plan to interact with as many agencies as possible and have been heartened by the outpouring of support from the Branford community.

Programming

This year we again, with the support of the Friends of Willoughby Wallace Memorial Library, have been able to offer our monthly book discussions led by Yale Scholar, Mark Schenker; slide presentations that took us to all corners of the world; seminars about current world events and family and children's programs for children of all ages and a monthly Movie and Discussion series hosted by David Silberkleit.

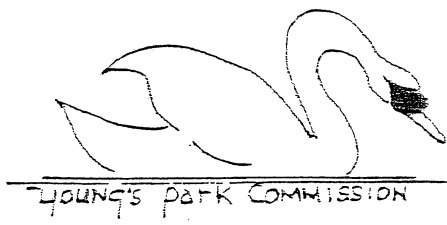
Conclusion

The Willoughby Wallace Memorial Library continues to offer the citizens of Branford excellent library services. I would like to thank the Willoughby Wallace Memorial Library Committee for supporting and encouraging our efforts to provide the highest level of service we can accomplish. We enjoy the success that we do because of the extraordinary efforts made by our staff to maintain a helpful, friendly and welcoming atmosphere here at WWML. My sincere thanks for all that you do all year long.

Respectfully Submitted,



Susan Donovan, M.L.S.
Library Director



YOUNG PARK COMMISSION

ANNUAL REPORT JULY 1, 2005 – JUNE 30, 2006

In 1971 the Alden Young family gave the town forty-five acres in Pine Orchard to establish this park. Designed primarily for passive recreational activities, Young Park attracts a varied range of visitors during all seasons of the year.

At the entrance of the Park on Blackstone Avenue, there is a small lake bordered by a large, grassy field – ideal for activities like impromptu athletic games, group picnics, Frisbee-playing, and kite-flying. Occasionally, the field is made available to organized groups for activities like practice sessions for the Youth Football League, Bike-a-thons for various charities or the annual Dog Frisbee Contest. In a far corner of the field is a softball diamond, which is maintained by the Branford Recreation Department.

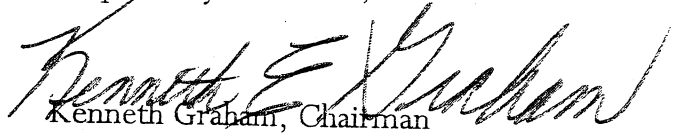
Across the lake from the entrance is a wooded highland with trails that are much used by walkers, joggers, horseback riders, and cross-country skiers. There is also in the park an upland meadow and two large areas of inland wetlands. Here, bird watching is a popular spring pastime, especially when resident swans are nesting nearby.

The Nature Trail continues to be a popular feature of the Park. New guide-maps are now available throughout the Town of Branford showing changes in the pathways and plant specimens that have been added. Some forty species of trees, vines, and shrubs are identified.

Under a project sponsored by the Branford Conservation Commission, five nesting boxes for blue birds were placed in the Park's meadows. One of the boxes in the upper meadow succeeded in attracting a pair of bluebirds and two broods of chicks were raised there. An attractive new bulletin board was erected near the parking lot.

Support services for the Park are provided by the Department of Public Works and the Recreation Department. In addition to mowing, Public Works often does specialized jobs for us, such as filling potholes in the parking lot. The Commission is grateful for this essential support. Finally, we wish to express once again our thanks to William Lynehan for his intelligent and energetic handling of his duties as Park Warden, and for unflagging attention to all matters concerning the Park.

Respectfully submitted,



Kenneth E. Graham, Chairman

Commissioners:

Kenneth Graham, Chairman

Richard Greenalch

John Donegan, President, Pine Orchard Association

Don Erickson

Pamela Roy, Secretary

**Zoning Board of Appeals
Town of Branford
Branford, Ct. 06405**

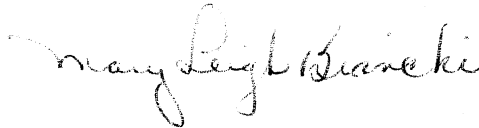
Annual Report

July 1, 2005 - June 30, 2006

The Branford Zoning Board of Appeals met on the third Tuesday of each month of the fiscal year 2005-2006 to conduct public hearings on applications for variances/exceptions of the Branford Zoning Regulations. All meetings were held at the Branford Senior Center.

A total of 99 applications were considered for which fees collected amounted to approximately \$6,240.00. An additional \$540.00 was collected for applications that had been withdrawn/postponed and had to be re-advertised.

Respectfully submitted,

A handwritten signature in cursive script that reads "Mary Leigh Bianchi".

Mary Leigh Bianchi

Clerk, ZBA

***Financial Statements and
Supplemental Schedules***

Town of Branford

*Year Ended June 30, 2006
With Independent Auditors' Report*

TOWN OF BRANFORD, CONNECTICUT

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JUNE 30, 2006

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Scully & Wolf, LLP / Certified Public Accountants / Glastonbury, Connecticut 06033

INDEPENDENT AUDITORS' REPORT

Board of Finance
Town of Branford
Branford, Connecticut

Dear Members of the Board:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Branford, Connecticut, as of and for the year ended June 30, 2006, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Branford, as of June 30, 2006, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2006 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's discussion and analysis and budgetary comparison information on pages 3 through 10 and 43 through 48 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Scully & Wolf LLP

October 27, 2006

TOWN OF BRANFORD, CONNECTICUT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2006

This discussion and analysis of the Town of Branford, Connecticut's ("Town") financial performance is provided by management to provide an overview of the Town's financial activities for the fiscal year ended June 30, 2006. Please read this MD&A in conjunction with the Town's financial statements, Exhibits I to IX. All amounts in this MD&A are expressed in thousands unless otherwise noted.

FINANCIAL HIGHLIGHTS

- Net assets of our governmental activities increased by \$7,379, or 11.2 percent.
- During the year, the Town had expenses that were \$7,379 less than the \$90,246 generated in tax and other revenues for governmental programs.
- Total cost of all of the Town's programs was \$82,867 with no new programs added this year.
- The General Fund reported a fund balance this year of \$15,064.
- The resources available for appropriation were \$2,502 more than budgeted for the General Fund. Expenditures were kept within spending limits.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The statement of net assets and the statement of activities (Exhibits I and II, respectively) provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements are presented in Exhibit III to IX. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

The analysis of the Town as a whole begins on Exhibit I and II. The statement of net assets and the statement of activities report information about the Town as a whole and about its activities for the current period. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net assets and changes in them. The Town's net asset, the difference between assets and liabilities, is one way to measure the Town's financial health, or financial position. Over time, increases or decreases in the Town's net assets are one indicator of whether its financial health is improving or deteriorating. The reader needs to consider other non-financial factors, however, such as changes in the Town's property tax base and the condition of the Town's capital assets, to assess the overall health of the Town.

In the statement of net assets and the statement of activities, the Town reports its activities:

- *Governmental activities* – The Town's basic services are reported here, including education, public safety, public works and highway, parks, recreation and libraries, health and human services, pension and insurance, and general administration. Property taxes, charges for services, and state and federal grants finance most of these activities.

Fund Financial Statements

The fund financial statements begin with Exhibit III and provide detailed information about the most significant funds – not the Town as a whole. Some funds are required to be established by Charter. However, the Town establishes many other funds to help control and manage financial activities for particular purposes (like the Sewer Assessment Fund) or to show that it is meeting legal responsibilities for using grants, and other money (like grants received from the State of Connecticut). The Town's funds are divided into three categories; governmental, proprietary and fiduciary.

- *Governmental funds (Exhibit III and IV)* – Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. The relationship (or differences) between governmental activities (reported in the statement of net assets and the statement of activities) and governmental funds is described in a reconciliation at the bottom of the fund financial statements.
- *Proprietary funds (Exhibit V, VI, and VII)* – When the Town charges customers for the services it provides, whether to outside customers or to other units of the Town, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net assets and the statement of activities. Internal service funds (a component of proprietary funds) are used to report activities that provide supplies and services for the Town's other programs and activities – such as the Town's Workers' Compensation Fund, Heart and Hypertension Fund, and Medical Fund.
- *Fiduciary funds (Exhibit VIII and IX)* – The Town is the trustee, or fiduciary, for its employees' pension plan. It is also responsible for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. All of the Town's fiduciary activities are reported in separate statements of fiduciary net assets and changes in fiduciary net assets. These activities are excluded from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Town's combined net assets increased from a year ago increasing from \$65,949 to \$73,328. The analysis below focuses on the net assets (Table 1) and changes in net assets (Table 2) of the Town's governmental activities.

Table 1
Net Assets

	Governmental Activities	
	<u>2006</u>	<u>2005</u>
Current and other assets	\$ 42,645	\$ 37,333
Capital assets	<u>100,960</u>	<u>96,147</u>
Total assets	<u>143,605</u>	<u>133,480</u>
Long-term debt outstanding.....	58,647	59,467
Other liabilities	<u>11,630</u>	<u>8,064</u>
Total liabilities.....	<u>70,277</u>	<u>67,531</u>
Net assets:		
Invested in capital assets, net of debt	44,011	40,402
Restricted.....	239	230
Unrestricted	<u>29,078</u>	<u>25,317</u>
Total net assets.....	<u>\$ 73,328</u>	<u>\$ 65,949</u>

Branford experienced an increase in net assets of its governmental activities of 11.2 percent as compared to the prior year. Unrestricted net assets – the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – changed from \$25,317 at June 30, 2005 to \$29,078 at the end of this year.

This change in unrestricted governmental net assets was primarily due to increases in the Town's cash position generated by positive results of operations and investments in capital assets. The net assets invested in capital assets, net of debt increased from \$40,402 to \$44,011. This was the result of significant capital asset acquisition during the year. Examples include acquisitions of an ambulance, fire boat, and DPW rolling stock. Additionally there were roof replacements at Indian Neck and Pine Orchard schools and construction in progress payments related to sewer collection and improvements to Cedar Street, Maple Street, Pages Cove and Damascus Road pump stations. In FY 2006 \$25.4 million was transferred from construction in progress to buildings and equipment as upgrades to the Waste Water Treatment Plant and Central, Route 139, and Sybil Creek pump stations were completed.

Table 2
Changes In Net Assets

	Governmental Activities	
	<u>2006</u>	<u>2005</u>
Revenues:		
Program revenues:		
Charges for services	\$ 7,327	\$ 6,995
Operating grants and contributions	8,343	7,286
Capital grants and contributions	2,787	673
General revenues:		
Property taxes	68,744	65,170
Grants and contributions not restricted to specific purposes	1,371	1,518
Unrestricted investment earnings	1,606	694
Other general revenues	<u>68</u>	<u>159</u>
Total revenues	<u>90,246</u>	<u>82,495</u>
Program expenses:		
General government	4,772	4,599
Public safety	8,763	8,352
Public works and highway	8,559	7,912
Parks, recreation and libraries	2,320	2,224
Health and human services	1,902	1,759
Education	48,329	46,506
Pension and insurance	6,061	5,719
Interest and debt service	<u>2,161</u>	<u>2,158</u>
Total program expenses	<u>82,867</u>	<u>79,229</u>
Increase in net assets	<u>\$ 7,379</u>	<u>\$ 3,266</u>

The Town's total revenues were \$90,246. The total cost of all programs and services was \$82,867. Our analysis which follows considers the operations of governmental activities.

Governmental Activities

The General Fund contributed significantly to the Town's overall increase in net assets. Total revenues were \$2,502 higher than budgeted. Of this amount, \$1,447 resulted from strong property tax collections that include prior year levies, interest and penalties. Taxes on the current levy exceeded the budget by \$1,143 as the Town experienced its highest collection rate in 17 years. Charges for services produced revenues that exceeded the budget by \$760. The Town Clerk's Office continued to experience heavy activity in the number of deeds recorded. In addition, the Town conservatively anticipated Town Clerk conveyance fees resulting in an increase of \$510 over budget. Increased activity related to the disposal of septage, North Branford sewer fees, building permit activity and added investment income due to higher short term rates also positively influenced this category and offset shortfalls from declines in solid waste and police extra duty activity.

Expenditures were \$1,506 less than anticipated. The primary factors contributing to the expenditure balance relate to a decline in solid waste and police extra duty activity coupled with positive developments relating to insurance renewals which are generally determined after the budget is adopted. In addition Board of Education expenditures were \$228 less than budgeted. Finally, vacancies in various departments produced savings in direct wages and pension costs.

Table 3 presents the cost of each of the Town's five largest programs – police, fire, public works, education, and parks and recreation – as well as each program's net cost (total cost less revenues generated by the activities). The net cost shows the financial burden that was placed on the Town's taxpayers by each of these functions.

Table 3
Governmental Activities

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
General government.....	\$4,772	\$4,599	\$2,864	\$2,738
Public safety	\$8,763	\$8,352	\$6,640	\$6,639
Public works and highway.....	\$8,559	\$7,912	\$5,705	\$5,964
Education.....	\$48,329	\$46,506	\$39,753	\$39,585
Pension and insurance	\$6,061	\$5,719	\$5,732	\$5,510

TOWN FUNDS FINANCIAL ANALYSIS

Governmental Funds

As the Town completed the year, its governmental funds (as presented in the balance sheet – Exhibit III) reported a combined fund balance of \$18,772, which is an increase from last year's total of \$16,137. Included in this year's total change in fund balance, is an increase of \$993 in the Town's General Fund. The primary reasons for the General Fund's increase are reflected in the governmental activities analysis highlighted above.

General Fund Budgetary Highlights

The Town's general fund budget remained essentially unchanged. Actual final expenditures plus encumbrances totaled \$78,690. Unexpended appropriations in public safety, public works, education and pension and insurance coupled with smaller unexpended balances from other areas produced a favorable variance of \$1,506. During the year, the Town was able to appropriate an additional \$819 to fund various pay as you go capital projects and to eliminate a pension liability from the Connecticut Municipal Employees Retirement Fund. Revenues totaled \$79,734 and as stated earlier this amount reflects strong tax collections and charges for services.

The Town's General Fund balance of \$15,065 reported on Exhibit III differs from the General Fund's budgetary fund balance of \$14,786. This is principally because budgetary fund balance does not include \$279 of prepaid items and outstanding encumbrances at year end which are reported as expenditures for budgetary purposes.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2006, the Town had \$100,960 invested in a broad range of capital assets, including land, buildings, park facilities, vehicles and equipment – Table 4. This amount represents a net increase (including additions and deductions) of \$4,813 or 5.0 percent, over last year.

Table 4
Capital Assets at Year-end (Net of Depreciation)

	Governmental Activities	
	<u>2006</u>	<u>2005</u>
Land	\$ 8,961	\$ 8,752
Land improvements.....	441	464
Buildings	76,442	52,166
Machinery and equipment	8,841	8,964
Construction in progress.....	6,115	25,697
Infrastructure	<u>160</u>	<u>104</u>
Totals.....	<u>\$100,960</u>	<u>\$96,147</u>

The Town has not implemented the provisions of the GASB Statement #34 which require the reporting of infrastructure assets acquired prior to July 1, 2002. Infrastructure reporting will begin by the transitional due date.

The Town's fiscal-year 2006-07 budget as adopted does not contemplate any major additions to capital assets. However, the town anticipates authorizing bonds during the 2006-07 fiscal year for various sanitary and pump station improvements as well as open space and school roofs. In addition, expenditures for improvements to the wastewater collection system will move from the construction in progress category to the building category. More detailed information about the Town's capital assets is presented in Note 1 and Note 6 to the financial statements.

Long-term debt

At June 30, 2006 the Town had \$50,804 in bonds and notes outstanding versus \$51,262 last year – an increase of \$458 or 1 percent. The Town issued \$4.1 million in bonds this year of which \$3.5 million was for open space projects with the balance to fund roofs and sewer improvements.

The Town's general obligation bond rating from Moody's Investor Services a national rating agency increased from Aa3 to Aa2, and represents the second rating increase from Moody's since 2001. In addition the Town's rating from Standard & Poor's remained AA+ after an increase in FY 2005. The State limits the amount of general obligation debt that cities can issue based on formula determined under State Statutes based on type of debt and tax base. The Town's outstanding general obligation debt is significantly below this state-imposed limit of \$488 million.

Other obligations include accrued vacation pay and sick leave. More detailed information about the Town's long-term liabilities is presented in Note 8 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Town's elected and appointed officials considered many factors when adopting the fiscal-year 2006-2007 budget and corresponding tax rates. The Branford economy compared favorably to the State and the region as measured by a current unemployment rate of 3.4 percent. This compares favorably to a State rate of 4.5 percent and a national rate of 4.4 percent. Town officials confronted a number of unique and vexing challenges while formulating the budget including, but not limited to, the uncertainty with regard to State assistance and a continued shift in the tax burden to residential property owners exacerbated by the recent revaluation; increasing energy costs and tax appeals. Faced with these challenges, Town officials felt compelled to constrain the increase in the Town's tax requirements. In developing the budget the Town established the following budget guidelines that provided the rational underpinnings for many of the budgetary decisions: maintain the current level of existing services while refraining from adding new programs; fund current and future liabilities; preserve the undesignated fund balance; continue to invest in new vehicles and equipment to ensure continued service delivery; preserve the Town's investment in its properties and buildings; and to continue to fund many capital items on a pay-as-you-go basis so as to limit the amount of outstanding debt.

As a result of these efforts and adherence to the above guidelines, Branford adopted a General Fund budget of \$83,215 for 2006-2007 which represents an increase of \$3,019 or 3.8 percent as compared to the 2005-2006 amended budget. Increased property taxes (benefiting from the 2005 rate increases and increases in assessed valuations) of \$3,427 will offset a portion of this amount coupled with an appropriated fund balance of \$2,150.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Department, Town of Branford, PO Box 150, 1019 Main Street, Branford, Connecticut 06405 or visit the Branford's web site at www.Branford-ct.gov

TOWN OF BRANFORD, CONNECTICUT

STATEMENT OF NET ASSETS
JUNE 30, 2006

	GOVERNMENTAL ACTIVITIES
ASSETS:	
Cash and cash equivalents	\$ 29,493,975
Investments	210,872
Receivables, net	12,879,477
Due from Fiduciary Funds - Agency Fund	5,571
Inventory	9,335
Prepaid items	46,022
Capital assets, not being depreciated	15,077,053
Capital assets being depreciated - net of accumulated depreciation	85,882,631
Total assets	<u>143,604,936</u>
LIABILITIES:	
Accounts and other payables	3,344,051
Unearned revenue	3,009,624
Due to Fiduciary Funds - Pension Fund	417
Clean Water notes	4,866,877
Other	408,667
Noncurrent liabilities:	
Due within one year	6,216,791
Due in more than one year	52,430,288
Total liabilities	<u>70,276,715</u>
NET ASSETS:	
Invested in capital assets, net of related debt	44,010,868
Restricted for Trusts:	
Expendable	143,827
Nonexpendable	95,420
Unrestricted	<u>29,078,106</u>
Total net assets	<u>\$ 73,328,221</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF BRANFORD, CONNECTICUT

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2006

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	PROGRAM REVENUES: OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS...
Governmental activities:					
General government	\$ 4,772,091	\$1,882,411	\$ 25,276		\$ (2,864,404)
Public safety	8,763,436	1,550,191	573,465		(6,639,780)
Public works and highway	8,559,091	1,182,214	324,860	\$1,347,238	(5,704,779)
Parks, recreation and libraries	2,320,000	357,223	2,684	1,100,000	(860,093)
Health and human services	1,901,641	475,280	506,889		(919,472)
Education	48,329,011	1,550,705	6,685,006	340,079	(39,753,221)
Pension and insurance	6,061,056	328,959			(5,732,097)
Interest and debt service	2,161,027		224,436		(1,936,591)
Total governmental activities	\$82,867,353	\$7,326,983	\$8,342,616	\$2,787,317	(64,410,437)
General revenues:					
Property taxes					68,744,130
Grants and contributions not restricted to specific programs					1,370,927
Unrestricted investment earnings					1,606,082
Miscellaneous					68,045
Total general revenues					71,789,184
Change in net assets					7,378,747
Net assets, July 1, 2005					65,949,474
Net assets, June 30, 2006					\$ 73,328,221

The accompanying notes are an integral part of these financial statements.

TOWN OF BRANFORD, CONNECTICUT

GOVERNMENTAL FUNDS

BALANCE SHEET
JUNE 30, 2006

	GENERAL	CAPITAL PROJECTS	SEWER ASSESSMENT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<u>ASSETS</u>					
Cash and cash equivalents	\$20,964,288	\$ 1,991,960	\$1,123,022	\$4,006,930	\$28,086,200
Investments				210,872	210,872
Receivables (Net)	10,131,335	450,000	1,332,603	965,539	12,879,477
Due from other funds	322,863	1,956,951		281,422	2,561,236
Inventories				9,335	9,335
Prepaid items	24,485				24,485
TOTAL	\$31,442,971	\$4,398,911	\$2,455,625	\$5,474,098	\$43,771,605
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts and other payables	\$ 1,966,695	\$ 823,608	\$ 1,723	\$ 242,690	\$ 3,034,716
Due to other funds	2,383,161	262,171		161,805	2,807,137
Deferred revenue	11,619,805		1,332,603	929,621	13,882,029
Clean water notes		4,866,877			4,866,877
Other	408,667				408,667
Total liabilities	16,378,328	5,952,656	1,334,326	1,334,116	24,999,426
Fund balances (deficit):					
Reserved					
Unreserved, reported in:					
General Fund	278,198	1,144,416		104,755	1,527,369
Special Revenue Funds					
Capital Project Fund	14,786,445		1,121,299	3,891,400	14,786,445
Permanent Funds		(2,698,161)			5,012,699
Total fund balances (deficit)	15,064,643	(1,553,745)	1,121,299	143,827	(2,698,161)
TOTAL	\$31,442,971	\$ 4,398,911	\$2,455,625	\$5,474,098	\$43,771,605
Amounts reported for governmental activities in the statement of net assets are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds					100,959,684
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds					10,893,942
Internal service funds are used by management to charge the costs of risk management to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.					594,833
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds					(57,892,417)
Net assets of governmental activities					\$ 73,328,221

The accompanying notes are an integral part of these financial statements.

TOWN OF BRANFORD, CONNECTICUT

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2006

	GENERAL	CAPITAL PROJECTS	SEWER ASSESSMENT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Revenues:					
Property taxes.....	\$68,805,528				\$68,805,528
Assessments and interest.....			\$ 530,217	\$ 52,523	582,740
Intergovernmental.....	6,642,750	\$ 452,500		3,483,557	10,578,807
Charges for services.....	4,692,503			1,938,976	6,631,479
Income on investments.....	1,381,136	9,989	27,306	120,079	1,538,510
Contributions.....		1,132,761			1,132,761
Miscellaneous.....	842,546			141,771	984,317
Total revenues.....	82,364,463	1,595,250	557,523	5,736,906	90,254,142
Expenditures:					
Current:					
General government.....	4,414,332			34,443	4,448,775
Public safety.....	8,093,664			299,854	8,393,518
Public works and highway.....	6,471,572		11,155	685,787	7,168,514
Parks, recreation and libraries.....	1,889,897			338,581	2,228,478
Health and human services.....	1,420,611			476,716	1,897,327
Education.....	42,911,741			3,841,851	46,753,592
Pension and insurance.....	6,649,586	7,491,502	259,569	58,476	14,449,073
Capital outlay.....	54,029				54,029
Debt service.....	6,315,520				6,315,520
Total expenditures.....	78,220,952	7,491,502	270,724	5,735,708	91,718,886
Excess (deficiency) of revenues over expenditures.....	4,143,511	(5,896,252)	286,799	1,198	(1,464,744)
Other financing sources (uses):					
Transfers in.....	150,500	2,505,400		795,317	3,451,217
Transfers out.....	(3,300,717)	(500)	(150,000)		(3,451,217)
Proceeds from bonds.....		4,100,000			4,100,000
Total other financing sources (uses).....	(3,150,217)	6,504,900	(150,000)	795,317	4,100,000
Net change in fund balances.....	993,294	708,648	136,799	796,515	2,635,256
Fund balance (deficit), July 1, 2005.....	14,071,349	(2,262,393)	984,500	3,343,467	16,137,003
Fund balance (deficit), June 30, 2006.....	\$15,064,643	\$(1,553,745)	\$1,121,299	\$4,139,982	\$18,772,189

Amounts reported for governmental activities in the statement of activities (Exhibit II) are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.....

In the statement of activities, only the gain on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increases financial resources. Thus, the change in net assets differs from the change in fund balance by the cost of the asset sold. This is the amount of loss on disposals.....

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.....

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which repayments exceed proceeds.....

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.....

Internal service funds are used by management to charge the costs of risk management to individual funds. The net revenue (expense) of the internal service fund is reported with governmental activities (Exhibit VI).....

Change in net assets of governmental activities (Exhibit II) \$ 7,378,747

The accompanying notes are an integral part of these financial statements.

TOWN OF BRANFORD, CONNECTICUT

PROPRIETARY FUNDS

STATEMENT OF NET ASSETS
JUNE 30, 2006

	GOVERNMENTAL ..ACTIVITIES.. INTERNAL SERVICE FUNDS
ASSETS:	
Cash and cash equivalents	\$1,407,775
Due from other funds	379,371
Total assets	<u>1,787,146</u>
LIABILITIES:	
Accounts and other payables	20,364
Risk management claims	1,043,633
Due to other funds	128,316
Total liabilities	<u>1,192,313</u>
NET ASSETS:	
Unrestricted	<u>\$ 594,833</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF BRANFORD, CONNECTICUTPROPRIETARY FUNDSSTATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2006

	GOVERNMENTAL ..ACTIVITIES.. INTERNAL SERVICE FUNDS
Operating revenues:	
Contributions for benefits	\$1,470,181
Other	88,579
Total operating revenues	<u>1,558,760</u>
Operating expenses:	
Benefit claims	771,296
Claims administration	<u>110,903</u>
Total operating expenses	<u>882,199</u>
Operating income	676,561
Nonoperating revenue:	
Income on investments	<u>67,572</u>
Change in net assets	744,133
Total net assets, July 1, 2005	(149,300)
Total net assets, June 30, 2006	<u>\$ 594,833</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF BRANFORD, CONNECTICUT

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2006

	GOVERNMENTAL ..ACTIVITIES... INTERNAL SERVICE FUNDS
Cash flows from (to) operating activities:	
Cash received from operating funds	\$ 1,122,303
Cash payments to providers of benefits and administration	(1,009,479)
Cash received for other	<u>88,579</u>
Net cash provided by operating activities	201,403
Cash flows from investing activities:	
Income on investments	<u>67,572</u>
Net increase in cash and cash equivalents	268,975
Cash and cash equivalents, July 1, 2005	<u>1,138,800</u>
Cash and cash equivalents, June 30, 2006	<u>\$ 1,407,775</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income	\$ 676,561
Adjustments to reconcile operating income to net cash provided by operating activities:	
Change in assets and liabilities:	
(Increase) decrease in receivables	(64,294)
Increase (decrease) in accounts payable	<u>(410,864)</u>
Net cash provided by operating activities	<u>\$ 201,403</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF BRANFORD, CONNECTICUTFIDUCIARY FUNDSSTATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2006

	PENSION TRUST FUND	AGENCY FUNDS
ASSETS:		
Cash and cash equivalents		\$ 787,796
Investments	\$12,108,674	326,929
Accounts receivable	3,592	
Due from other funds	417	
Total assets	<u>12,112,683</u>	<u>\$1,114,725</u>
LIABILITIES:		
Due to students and others		\$1,109,154
Due to other funds		<u>5,571</u>
Total liabilities		<u>\$1,114,725</u>
NET ASSETS:		
Held in trust for pension benefits	<u>\$12,112,683</u>	

The accompanying notes are an integral part of these financial statements.

TOWN OF BRANFORD, CONNECTICUTFIDUCIARY FUNDSSTATEMENT OF CHANGES IN PLAN NET ASSETS
PENSION TRUST FUND
FOR THE YEAR ENDED JUNE 30, 2006

Additions:	
Contributions:	
Employer.....	\$ 675,000
Plan members.....	192,549
Other.....	<u>417</u>
Total contributions.....	867,966
Investment income:	
Net depreciation in fair value of investments. \$(157,089)	
Interest and dividends.....	<u>471,288</u>
Net investment income.....	<u>314,199</u>
Total additions.....	1,182,165
Deductions:	
Benefits.....	609,967
Administration.....	<u>61,492</u>
Total deductions.....	<u>671,459</u>
Net increase.....	510,706
Net assets held in trust for pension benefits, July 1, 2005...	<u>11,601,979</u>
Net assets held in trust for pension benefits, June 30, 2006..	<u><u>\$12,112,683</u></u>

The accompanying notes are an
integral part of these financial statements.

TOWN OF BRANFORD, CONNECTICUT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Branford (the "Town") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant policies of the Town are described below.

A. Reporting Entity

The Town is incorporated under the provisions of the Statutes of the State of Connecticut. The Town operates under a Representative Town Meeting/Board of Selectmen form of Government and provides the following services as authorized by its Charter: Administrative, Public Safety, Public Works, Health and Welfare, Recreation, Libraries, Education and Public Improvements.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The various funds included in the financial statements are described below:

Governmental Funds

Governmental Funds are those through which most governmental functions typically are financed.

General Fund - the primary operating fund of the Town. This fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property taxes, state and federal grants, licenses, permits, charges for service, and interest income.

Special Revenue Funds - account for revenue derived from specific sources (other than major capital projects) that are restricted by legal and regulatory provisions to finance specific activities.

Capital Project Funds - account for all financial resources used for the acquisition or construction of major capital facilities not being financed by proprietary funds.

Permanent Funds - used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the Town's programs.

Proprietary Funds

Proprietary funds are used to account for activities that are similar to those often found in the private sector. These funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. The following are the Town's proprietary funds:

Internal Service Funds - account for the financing of goods or services provided by one department to other departments or agencies of the Town on a cost-reimbursement basis. The Workers' Compensation Fund, the Heart and Hypertension Fund, and the Medical Fund are the Town's internal service funds.

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governments. Fiduciary funds are not included in the government-wide statements. The fiduciary funds are as follows:

Pension Trust Fund - accounts for the Branford Retirement System.

Agency Funds - are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, charges for services, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received.

The Town reports the following major governmental funds:

- The General Fund is the Town's primary operating fund. It accounts for all financial resources of the Town, except those required to be accounted for in another fund.

The Capital Projects Fund is used to account for the financial resources for the acquisition and construction of major capital facilities.

The Sewer Assessment Fund is used to account for the financial resources related to the sewer assessment projects.

Additionally, the Town reports the following fund types:

The Internal Service Fund accounts for the self insured activities of the Town.

The Pension Trust Fund accounts for the activities of the Branford Retirement System, which accumulates resources for pension benefit payments to qualified Town employees.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The Town has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between certain Town's functions because the elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include property taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's internal service funds are charges to customers for benefits. Operating expenses for the internal service fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the Town to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and certain other investments as described in Note 4.

Investments for the Town are reported at fair value.

E. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances". All trade and property tax receivables are shown net of an allowance for uncollectibles. Allowances for uncollectibles are computed based on historical data.

Property taxes are assessed as of October 1 and billed the following July. Property taxes are payable in two installments on July 1 and January 1. Automobile levies and amounts under \$100 are due in one installment. Motor vehicle supplemental bills are payable on January 1. Payments not received within one month after the due date become delinquent, with interest charged at the rate of 1-1/2% per month. Assessments for real and personal property, excluding motor vehicles, are computed at seventy percent of the market value. Unpaid balances at June 30 are liened. An amount of \$638,529 has been established as an allowance for uncollectible taxes. At June 30, 2006 this represents 24.7% of all property taxes receivable.

F. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is not included as part of the capitalized value of the assets constructed.

Property, plant, and equipment is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings.....	45
Land improvements	20
Infrastructure	20-60
Vehicles	6-12
Office equipment	7-10
Computer equipment	5-7

H. Compensated Absences

Unused sick leave may be accumulated for certain employees up to a limit ranging from 50 to 225 days, depending upon the contracts in force, for each department in the Town until termination, retirement or death at which time payments will be made. The liability is reported in the government-wide statement of net assets. Payments at termination are charged to the General Fund.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of any significant applicable bond premium or discount. Significant bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

J. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. *Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Assets*

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net assets governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds". The details of this \$57,892,417 difference are as follows:

Bonds payable	\$32,775,000
Unamortized deferred charges	(481,699)
Clean Water Fund notes	18,510,242
Accrued interest payable - bonds	258,829
Landfill closure	1,203,000
Compensated absences	3,994,619
Termination benefits	805,587
Capital leases payable	796,697
Accrued interest payable - leases	<u>30,142</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net assets - governmental activities	<u>\$57,892,417</u>

Another element of that reconciliation states that "certain long-term assets are not available to pay for current-period expenditures and therefore, are deferred in the funds". The details of this \$10,893,942 difference are as follows:

Property taxes	\$ 1,750,632
Accrued interest on property taxes	860,814
Housing loans	645,375
School building grants	6,181,726
Assessments	1,433,858
Net pension asset	<u>21,537</u>
Net adjustment to increase fund balance - total governmental funds to arrive at net assets - governmental activities	<u>\$10,893,942</u>

B. *Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities*

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense". The details of this \$3,641,142 difference are as follows:

Capital outlay	\$ 6,350,086
Depreciation expense	<u>(2,708,944)</u>

Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 3,641,142</u>
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Another element of that reconciliation states that "the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities". The details of this \$942,711 difference are as follows:

Principal repayments:	
Lease payments.....	\$ 81,131
General obligation debt	3,665,000
Clean Water notes.....	980,492
Termination benefits	402,793
Deferred charges	(86,705)
Bonds issued	<u>(4,100,000)</u>

Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 942,711</u>
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Another element of that reconciliation states that "some revenues reported in the statement of activities do not provide current financial resources and therefore are not reported as revenues in governmental funds". The details of this \$(34,764) difference are as follows:

Property tax receivables.....	\$ (173,487)
Accrued interest receivable.....	112,089
Housing loans receivable	(1,046)
School Building grants.....	(862,963)
Assessments	(311,072)
Contributions capital assets	<u>1,201,715</u>

Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ (34,764)</u>
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3. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

A budget for the General Fund and certain Special Revenue Funds are authorized annually by the Town. The Board of Finance recommends and the Representative Town Meeting (RTM) approves the budget.

The Town adheres to the following procedures in establishing the budgetary data reported in the financial statements for the General Fund and specific Special Revenue Funds (Sewer Assessment, Water Assessment, Open Space Fund, Board of Education Program Fund and Day Care). As required by Town Charter, the Board of Finance holds a public hearing to review and discuss the proposed annual Town budget no later than two weeks before the Annual Budget Meeting of the Representative Town Meeting (RTM). The Board of Finance then recommends and submits a formal annual appropriations budget to the RTM. The RTM must take action on the adoption of the appropriations recommended by

the Board of Finance at the Annual Budget Meeting, which must be held no later than the Friday following the second Tuesday of May. Thereafter, but no later than June 1, the Board of Finance shall determine the rate of taxation for the ensuing fiscal year.

The legal level of control (the level at which expenditures may not legally exceed appropriations) is at the line item level for all budgeted funds. The Board of Finance, upon the request of individual departments, offices or agencies, may approve and must recommend all transfers to the Representative Town Meeting (RTM). No recommended transfer by the Board of Finance shall be effective unless approved by the RTM. There were supplemental appropriations of \$819,500 of this year.

All unencumbered appropriations lapse at year-end except for those in the Capital Projects Fund. Appropriations for these funds are continued until completion of the applicable projects, which often last more than one fiscal year.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

B. Deficit Fund Equity

Fund Balance Deficit

The Capital Projects Fund had a deficit fund balance of \$1,553,745. The deficit will be funded by future transfers, grants or bonding.

4. CASH, CASH EQUIVALENTS AND INVESTMENTS

The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Deposits may be made in a "qualified public depository" as defined by Statute, or, in amounts not exceeding the Federal Deposit Insurance Corporation insurance limit in an "out of state bank", as defined by the Statutes, which is not a "qualified public depository".

The Connecticut General Statutes (Section 7-400) permit municipalities to invest in: (1) obligations of the United States and its agencies; (2) highly rated obligations of any state of the United States or of any political subdivision, authority or agency thereof; and (3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations. Other provisions of the Statutes cover specific municipal funds with particular investment authority. The provisions of the Statutes regarding the investment of municipal pension funds does not specify permitted investments. Therefore, investment of such funds is generally controlled by the laws applicable to fiduciaries and the provisions of the applicable plan.

The Statutes (Sections 3-24f and 3-27f) also provide for investment in shares of the State Short-Term Investment Fund (STIF) and the State Tax Exempt Proceeds Fund (TEPF). These investment pools are under the control of the State Treasurer, with oversight provided by the Treasurer's Cash Management Advisory Board, and are regulated under the State Statutes and subject to annual audit by the Auditors of Public Accounts. Investment yields are accounted for on an amortized-cost basis with an investment

portfolio that is designed to attain a market-average rate of return throughout budgetary and economic cycles. Investors accrue interest daily based on actual earnings, less expenses and transfers to the designated surplus reserve, and the fair value of the position in the pool is the same as the value of the pool shares.

A. Cash and Cash Equivalents

The following is a summary of cash and cash equivalents at June 30, 2006:

Deposits:	
Demand accounts	\$ 6,893,645
Certificates of deposit	7,690,144
Money Market accounts	<u>3,440,028</u>
Total deposits.....	18,023,817
Petty cash accounts	900
Cash equivalents:	
State Tax Exempt Proceeds Fund (TEPF)	596,482
State Short-Term Investment Fund (STIF)	9,895,147
MBIA, Inc. – Cooperative Liquid Assets Securities System (CLASS)	<u>1,765,425</u>
TOTAL CASH AND CASH EQUIVALENTS.....	<u>\$30,281,771</u>

Deposits

At June 30, 2006 the carrying amount of the Town deposits was \$18,023,817 and the bank balance was \$20,084,731.

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. Of the June 30, 2006 bank balance, \$1,124,475 was covered by Federal Depository Insurance. Connecticut General Statutes require that each depository maintain segregated collateral (not required to be based on a security agreement between the depository and the municipality and, therefore, not perfected in accordance with Federal law) in an amount equal to a defined percentage of its public deposits based upon the depository's risk based capital ratio. A minimum of \$1,996,025, based on June 30, 2006 deposits, was collateralized (collateral held by the pledging bank's trust department is not in the Town's name). The balance of deposits of \$16,964,231 was uninsured and uncollateralized.

Cash Equivalents

Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash and purchased within 90 days of maturity. At June 30, 2006 the Town's cash equivalents amounted to \$12,257,054. The following table provides a summary of the Town's cash equivalents (excluding U.S. government guaranteed obligations) as rated by nationally recognized statistical rating organizations.

	<u>Standard and Poor's</u>	<u>Moody's Investor Service</u>	<u>Fitch Ratings</u>
State Short-Term Investment Fund (STIF)	AAAm		
State Tax Exempt Proceeds Fund*			
MBIA, Inc. – Cooperative Liquid Assets Securities System (CLASS).....	AA	Aaa	AAA

*Not rated

B. Investments

Investments as of June 30, 2006 in all funds are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
Interest Bearing Investments:		
Corporate bonds.....	\$ 4,018,466	4.34
U.S. government obligations.....	529,836	17.22
Other debt securities	2,028,153	28.47
Other Investments:		
Common stock	22,978	
Police Pension Fund and Volunteer Firemen's Pension:		
Open ended mutual funds and exchange traded funds ..	<u>6,047,042</u>	
TOTAL.....	<u>\$12,646,475</u>	

Portfolio weighted average maturity for interest bearing investments	12.81
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Interest Rate Risk – The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – Investments - As indicated above, State Statutes limit the investment options of cities and towns. The Town has no investment policy that would further limit its investment choices. The following table provides a summary of the Town's investments (excluding U.S. government guaranteed obligations) as rated by nationally recognized statistical rating organizations.

	<u>Fair Value</u>	<u>Standard and Poor's</u>
Corporate bonds.....	\$470,394	AAA
	\$247,363	AA
	\$514,525	AA-
	\$1,621,058	A+
	\$1,165,126	A
Other debt securities	\$2,028,153	AAA

Concentration of Credit Risk –The Town's investment policy does not allow for an *investment* in any one private corporation debt issuer that is in excess of five percent of the Town's total investments.

Custodial Credit Risk – Custodial credit risk for an investment is the risk that, in the event of the failure of the counterparty (the institution that pledges collateral or repurchase agreement securities to the Town or that sells investments to or buys them for the Town), the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At June 30, 2006, the Town had uninsured and unregistered securities held by the counterparty, or by its trust department or agent valued at \$4,571,280 that were not in the Town's name.

5. RECEIVABLES

Receivables as of year end for the Town's individual major funds and nonmajor, internal service, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Capital Projects</u>	<u>Sewer Assessment</u>	<u>Nonmajor and Other Funds</u>	<u>Total</u>
Receivables:					
Interest.....	\$ 860,814				\$ 860,814
Taxes	2,588,169				2,588,169
Accounts.....	543,233			\$ 31,035	574,268
Special assessments...			\$1,332,603	101,255	1,433,858
Intergovernmental	6,777,648	\$450,000		187,874	7,415,522
Loans				645,375	645,375
Pension contribution				3,592	3,592
Gross receivables	10,769,864	450,000	1,332,603	969,131	13,521,598
Less: allowance for uncollectibles	(638,529)				(638,529)
Net total receivables.....	<u>\$10,131,335</u>	<u>\$450,000</u>	<u>\$1,332,603</u>	<u>\$969,131</u>	<u>\$12,883,069</u>

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Delinquent property taxes receivable	\$ 1,750,632	
Accrued interest	860,814	
Special assessments not yet due	1,433,858	
Grant drawdowns and unearned fees		\$ 516,835
School Building grants.....	6,181,726	
Housing loans	645,375	
Advance tax collections and over collections.....		<u>2,492,789</u>
Total deferred/unearned revenue for governmental funds.....	<u>\$10,872,405</u>	<u>\$3,009,624</u>

6. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2006 was as follows:

	<u>Beginning Balance</u>	<u>Net Transfers</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:					
Capital assets, not being depreciated:					
Land.....	\$ 8,751,969		\$ 209,700		\$ 8,961,669
Construction in progress.....	25,697,494	\$(24,770,918)	5,188,808		6,115,384
Total capital assets, not being depreciated.....	34,449,463	(24,770,918)	5,398,508		15,077,053
Capital assets, being depreciated:					
Buildings and improvements.....	71,132,233	24,436,955	1,471,734		97,040,922
Improvements other than buildings.....	882,115		9,681		891,796
Machinery and equipment.....	18,051,719	333,963	613,396	\$(228,283)	18,770,795
Infrastructure	105,231		58,482		163,713
Total capital assets being depreciated.....	90,171,298	24,770,918	2,153,293	(228,283)	116,867,226
Less accumulated depreciation for:					
Buildings and improvements.....	18,966,171		1,632,854		20,599,025
Improvements other than buildings.....	418,074		32,508		450,582
Machinery and equipment.....	9,087,629		1,040,129	(197,569)	9,930,189
Infrastructure	1,346		3,453		4,799
Total accumulated depreciation.....	28,473,220		2,708,944	(197,569)	30,984,595
Total capital assets, being depreciated, net.....	61,698,078	24,770,918	(555,651)	(30,714)	85,882,631
Governmental activities capital assets, net.....	\$96,147,541	\$ - 0 -	\$4,842,857	\$ (30,714)	\$100,959,684

The Town has not implemented the provisions of GASB Statement 34 which require reporting of infrastructure assets acquired prior to July 1, 2002.

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government.....	\$ 110,810
Public safety.....	414,986
Public works	773,002
Parks, recreation and libraries	53,897
Health and welfare	34,146
Education	1,322,103
Total depreciation expense - governmental activities	<u>\$2,708,944</u>

Construction Commitments

The Town has active construction projects as of June 30, 2006. The projects include:

<u>Project</u>	<u>Appropriation</u>	<u>Cumulative Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
Palmerwood Pump Station	\$2,115,000	\$239,710		\$1,875,290
Stony Creek Pier	\$400,000	\$400,100		\$(100)
Clean Water/WWTP	\$32,819,452	\$32,426,279		\$393,173
Elementary School Renovation	\$12,819,000	\$12,819,000		
High School Renovations	\$26,577,000	\$26,554,022		\$22,978
1996/1997 Capital Projects	\$474,761	\$467,661		\$7,100
Police Station	\$3,970,000	\$3,970,000		
Trolley Trail	\$51,235	\$49,002		\$2,233
Sidewalks and Curbs	\$777,600	\$755,841		\$21,759
Ambulance Fund	\$534,520	\$501,391		\$33,129
Fire Apparatus Fund	\$1,811,702	\$1,576,358	\$85,550	\$149,794
Technology Upgrade (High School)	\$1,400,000	\$1,400,000		
Structural Remediation	\$150,000	\$148,009		\$1,991
Town Hall Renovation	\$3,615,000	\$3,566,192	\$5,819	\$42,989
Willoughby Wallace	\$940,000	\$940,000		
Bender Property Acquisition	\$2,100,000	\$1,345,401		\$754,599
Tabor Drive Acquisition	\$2,500,000	\$1,763,845	\$6,178	\$729,977
EPA Consent Decree	\$9,520,000	\$3,688,524	\$827,381	\$5,004,095
School Roofs	\$500,000	\$466,928	\$13,915	\$19,157
Branford High School Track	\$400,000	\$32,226		\$367,774
Queach Property Acquisition	\$3,795,000	\$35,663		\$3,759,337
2006 Capital Projects	\$2,591,951	\$1,684,839	\$172,586	\$734,526
DPW Apparatus	\$218,100	\$158,123		\$59,977

7. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Individual fund interfund receivable and payable balances at June 30, 2006, are as follows:

<u>Interfund Receivable</u>	<u>Interfund Payable</u>	<u>Amount</u>
Nonmajor Governmental Funds	General Fund	\$ 46,422
General Fund	Nonmajor Governmental Funds	167,376
General Fund	Internal Service Fund	128,316
Nonmajor Governmental Funds	Capital Project Fund	235,000
Capital Project Fund	General Fund	1,956,951
General Fund	Capital Project Fund	27,171
Internal Service Fund	General Fund	379,371
Pension Fund	General Fund	417
TOTAL		<u>\$2,941,024</u>

All interfund receivables and payables are the result of regularly recurring transactions and represent temporary balances.

Interfund transfers:

	.....Transfer In.....			
	<u>General Fund</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
Transfer out:				
General Fund		\$2,505,400	\$795,317	\$3,300,717
Capital Projects.....	\$ 500			500
Sewer Assessment	150,000			150,000
Total transfers out.....	<u>\$150,500</u>	<u>\$2,505,400</u>	<u>\$795,317</u>	<u>\$3,451,217</u>

All transfers represent routine transactions that occur annually to move resources from one fund to another.

8. LONG-TERM DEBT

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2006, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Bonds payable:					
General obligation bonds.	\$32,340,000	\$4,100,000	\$3,665,000	\$32,775,000	\$3,915,000
Clean water notes.....	19,490,734		980,492	18,510,242	1,000,327
Less deferred amounts:					
Refunding bonds	(568,404)		(86,705)	(481,699)	
Total bonds and notes payable.....	51,262,330	4,100,000	4,558,787	50,803,543	4,915,327
Landfill closure.....	1,185,000	18,000		1,203,000	121,100
Compensated absences.....	3,667,882	326,737		3,994,619	209,209
Risk management claims.....	1,265,516		221,883	1,043,633	483,548
Capital leases	877,828		81,131	796,697	84,814
Termination benefits	1,208,380		402,793	805,587	402,793
Governmental activity long-term liabilities.....	<u>\$59,466,936</u>	<u>\$4,444,737</u>	<u>\$5,264,594</u>	<u>\$58,647,079</u>	<u>\$6,216,791</u>

A schedule of bonds and notes outstanding at June 30, 2006 is presented below:

	<u>Balance July 1, 2005</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance June 30, 2006</u>
General Obligation:				
School, 4.0-5.0%, mature in 2008.....	\$ 1,316,500		\$ 484,500	\$ 832,000
School, 5.9-7.9%, mature in 2009.....	819,000		205,000	614,000
School, 4.5-6.25%, mature in 2017.....	2,400,000		800,000	1,600,000
School, 4.0-5.0%, mature in 2019.....	7,792,000		756,000	7,036,000
School, 2.0-4.1%, mature in 2015.....	7,620,000		105,000	7,515,000
Public improvement, 4.0-5.0%, mature in 2008.....	291,000		107,500	183,500
Public improvement, 5.9-7.9%, mature in 2009.....	475,000		120,000	355,000
Public improvement, 4.0-5.0%, mature in 2019.....	6,333,000		549,000	5,784,000
Public improvement, 3.375-5.0%, mature 2019.....		\$3,800,000		3,800,000
Public improvement sewer, 3.375-5.0% mature in 2016		300,000		300,000
Public improvement sewer, 4.0-5.0%, mature in 2019	4,235,000		290,000	3,945,000
Special Assessment:				
Sewer, 4.0-5.0%, mature in 2008.....	86,500		32,000	54,500
Sewer, 5.9-7.9%, mature in 2009.....	706,000		175,000	531,000
Water, 4.0-5.0%, mature in 2008.....	31,000		11,000	20,000
Water, 6.8-7.5%, mature in 2012.....	235,000		30,000	205,000
Total bonds	32,340,000	4,100,000	3,665,000	32,775,000
State of Connecticut, Water, 2%, mature in 2013.....	118,250		14,091	104,159
State of Connecticut, Water, 2%, mature in 2019.....	935,257		62,273	872,984
State of Connecticut, Water, 2%, mature in 2022.....	18,437,227		904,128	17,533,099
Total bonds and notes	<u>\$51,830,734</u>	<u>\$4,100,000</u>	<u>\$4,645,492</u>	<u>\$51,285,242</u>

In prior years, the Town has defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provided for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Town's financial statements. At June 30, 2006, \$7,200,000 of bonds outstanding are considered defeased.

The following is a summary of debt maturities for repayment of bonds and notes.

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	\$ 4,915,327	\$ 2,172,158	\$ 7,087,485
2008	5,085,519	1,971,969	7,057,488
2009	4,516,117	1,587,090	6,103,207
2010	4,037,131	1,230,028	5,267,159
2011	4,108,570	1,085,516	5,194,086
2012-2016	18,541,549	3,126,588	21,668,137
2017-2021	8,521,085	677,909	9,198,994
2022-2025	1,559,944	20,881	1,580,825
TOTAL	<u>\$51,285,242</u>	<u>\$11,872,139</u>	<u>\$63,157,381</u>

Clean Water Fund Notes

The Town is currently participating in a Capital Project (Wastewater Design Project) under the State of Connecticut Clean Water Fund established in accordance with Section 22a-477 of the General Statutes of Connecticut. The Clean Water Fund is administered by the State Department of Environmental Protection and provides grant and loan funds to municipalities for "eligible water quality project costs". The balance of temporary notes outstanding is \$4,866,877. The notes will be converted to permanent financing in the future. The notes carry an interest rate of 2%.

General Obligation Bonds and Notes

All bonds and notes are classified as general obligations of the Town.

Bonds Authorized Unissued

The Town had bonds authorized unissued for various projects as follows:

<u>Project</u>	<u>Authorization</u>	<u>Bonds Previously Issued and Paydowns</u>	<u>Bonds Authorized Unissued</u>
Bender Property	\$2,100,000	\$1,000,000	\$1,100,000
EPA Consent Fund	\$9,520,000	\$660,000	\$8,860,000
School Roof	\$500,000	\$300,000	\$200,000
Queach Property	\$3,795,000		\$3,795,000

Bond Anticipation Notes

On February 7, 2006, the Town retired \$3,605,000 of bond anticipation notes which were originally issued on June 15, 2005.

The Town's indebtedness does not exceed the legal debt limitations as required by the Connecticut General Statutes as reflected in the following schedule:

<u>Category</u>	<u>Debt Limit</u>	(thousands)	
		<u>Indebtedness*</u>	<u>Balance</u>
General purpose.....	\$156,976	\$11,222	\$145,754
Schools.....	\$313,952	\$11,615**	\$302,337
Sewers.....	\$261,626	\$32,201	\$229,425
Urban renewal.....	\$226,743		\$226,743
Pension deficit.....	\$209,301		\$209,301

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation \$488,369.

* Includes bonds authorized unissued (\$10,160) and excludes water bonds of \$225.

** Total school indebtedness has been reduced by State of Connecticut Building Grants commitments of \$6,182.

9. RISK MANAGEMENT

The Town is exposed to various risks of loss related including torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town generally obtains commercial insurance for these risks, but, as of July 1, 2000, has chosen to retain the risks for workers' compensation claims. The Town's claims for risks covered by insurance have not exceeded covered losses during the past three years.

The Workers' Compensation Internal Service Fund is utilized to report the self-insurance activity. Webster Insurance administers the plan, for which the Town pays a fee. The Town's general government and the Board of Education, contribute based on estimates using historical data. The Town covers all claims up to \$250,000 per employee per year with a stop-loss policy covering amounts exceeding the limit.

The claims liability of \$776,989 reported in the Internal Service Fund at June 30, 2006 is based on the *Government Accounting Standards Board Statement No. 10*, which requires that a liability for estimated claims incurred but not reported be recorded. Changes in the claims liability were as follows for the last two years:

	Current Year Claims			
	<u>Liability July 1,</u>	<u>And Changes In Estimates</u>	<u>Claim Payments</u>	<u>Liability June 30,</u>
2005-06.....	\$961,506	\$694,004	\$878,521	\$776,989
2004-05.....	\$810,411	\$866,146	\$715,051	\$961,506

The Heart and Hypertension Fund was established to account for the self insured activities of the Town related to heart and hypertension claims. The claims liability of \$266,644 at June 30, 2006 is based on the *Government Accounting Standards Board Statement #10*, which requires that a liability for estimated claims incurred but not reported be recorded. Changes in the claims liability are as follows:

	Liability July 1,	Current Year Claims And Changes In Estimates	Claim Payments	Liability June 30,
2005-06	\$304,010	\$77,292	\$114,658	\$266,644
2004-05	\$354,363	\$46,980	\$97,333	\$304,010

The Town created the Medical Self-Insurance Fund at the end of the year. No expenses were incurred in fiscal year 2006. The fund will be used to pay claims for prescription drug costs and dental benefits.

10. BULKY WASTE LANDFILL

The Town Landfill at the intersection of Tabor Drive and Marshall Road no longer accepts municipal solid waste, yet continues to accept bulky waste from the Town transfer station, and serves as a Department of Environmental Protection (DEP)-approved site for placement of soils with certain contaminants.

State and Federal laws and regulations require the Town of Branford to place final cover on the landfill, and each year the Town appropriates funds for the placement of final cover on completed sections. In the 2006 fiscal year a major closure project was concluded with the entire top, considered the "Inactive Portion" of the landfill, reaching Substantial Completion by July 15, 2005. To date, \$966,500 has been appropriated and approximately \$1,202,000 was expended. Approximately 90% of the total area of the landform has had final cover applied.

The Town received a \$400,000 grant from the DEP to cap the top of the landfill, with all money now received, including the final \$145,500 in fiscal 2006. It is anticipated that the placement of bulky waste will continue at the front of the landfill until calendar 2008, with closure costs incurred primarily in fiscal 2009. Annual appropriations will continue to be placed in a special revenue fund for the final cover for this front section when it no longer receives waste. The balance of this account is currently \$193,000. Based upon engineer's estimates, with a 25% escalator for recent fuel increases, it is anticipated that future closure costs will be \$270,000 for total final cover costs of \$1,472,000, including funds already spent, but not including post-closure costs. The Town is required to monitor and maintain the landfill for thirty years after closure. The estimated annual cost for this postclosure activity is \$31,100. These costs will be funded through the General Fund on an annual basis. Regulatory changes or acceleration of the schedule for closure of the landfill may require additional appropriations for the accelerated completion of the installation of final cover.

A 77 acre parcel located north of the active landfill was acquired by the Town through eminent domain in 2004. It overlays a portion of, and may be impacted by, the leachate plume originating from the landfill. Since houses had been proposed by a developer on this site, the Town took the proactive stance of purchasing the property to preclude incompatible development, since control of the plume and of any off-site gas migration is required. Environmental investigations and mitigation have begun on this property, with funds for the project on this adjoining acreage provided by bond proceeds which are separately addressed here, but not totaled in past or future closure costs below. Environmental investigations on this large parcel are not confined to the area presumed to be impacted by the landfill, so only costs directly attributable to mitigation of landfill impacts are mentioned in this note. No money was spent in the current fiscal year on environmental mitigation. Routine quarterly testing of wells on this parcel are now included in operating costs and in future monitoring costs.

Summary of Estimated Total Cost of Remaining Closure and Postclosure Care

Final Cover Cost (\$90,000 x 3 fiscal years).....	\$ 270,000
Postclosure Care Costs (30 years):	
Inspection and Maintenance of Final Cover (\$15,400 annually)	462,000
Monitoring Program, Groundwater and Methane (\$15,700 annually) ..	<u>471,000</u>
TOTAL	<u>\$1,203,000</u>

11. JOINT VENTURES

Bristol Resource Recovery Facility Operating Committee

The Town is a participant with thirteen (13) other cities and towns in a joint venture, the Bristol Resource Recovery Facility Operating Committee (BRRFOC). The BRRFOC was created pursuant to an Inter-Community Agreement to exercise certain rights on behalf of contracting municipalities in dealing with the waste to energy plant built by Ogden Martin Systems of Bristol, Inc. (now Covanta Bristol, Inc.) The governing board consists of Town officials appointed by each of the participating municipalities, and assumes all the management decisions. The Town of Branford has an obligation to appropriate funds in amounts necessary to fulfill its obligations created pursuant to the Intercommunity Agreement dated as of August 15, 1985. These obligations deal with guarantees to meet certain tonnage requirements. The Town expenditures to the BRRFOC amounted to \$873,461 this year. General Fund unreserved, undesignated fund balance for fiscal year ended June 30, 2006 as reflected in the BRRFOC's financial statements is \$10.3 million. A complete set of financial statements for BRRFOC can be obtained from the administrative office at 43 Enterprise Drive, Bristol, Connecticut.

Under the Service Agreement, the service fee is an obligation of the Contracting Municipalities to which each has pledged its full faith and credit. Should any Contracting Municipality default in its obligation to pay the service fee, the other Contracting Municipalities shall have an obligation to continue to pay the aggregate service fee. If the Company does not perform its obligations under the service agreement, and Ogden Corporation (now Covanta Bristol, Inc.) fails to perform such obligations pursuant to its guarantee, the Contracting Municipalities have certain rights to terminate the service agreement and, upon termination, would no longer be obligated to pay the service fee.

By special legislation enacted in 2001, Special Act No. 01-10 "An Act to Permit the Bristol Resource Recovery Facility Operating Committee to Finance Projects and Refund Previously Issued Bonds", the Committee is permitted to finance projects including additions, renovations or improvements to the Facility, recycling facility and similar activities required to provide solid waste and recycling services to the Contracting Communities. The total amount of bonds issued by the Committee and outstanding at any time cannot exceed \$100,000,000.

12. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

Police Employees Retirement Plan

A. Plan Description

The Town of Branford is the administrator of a single-employer Public Employee Retirement System (PERS) established and administered by the Town to provide pension benefits for its police officers. The PERS is considered to be part of the Town's financial reporting entity and is included in the Town's financial reports as a Pension Trust Fund.

The Town provides police retirement benefits through a single employer, contributory, defined benefit plan. Under the plan, all regular members of the Police Department are eligible. Participants are 100% vested after five (5) years of service. The retirement benefit is calculated at 2% of the highest annual salary out of the last three (3) years immediately prior to retirement multiplied by up to 33 1/3 years of service. Police officers are required to contribute 6% of their base salaries to the PERS. The Plan provides for automatic post-retirement increases on Retiree Pensions up to a maximum of 66 2/3% of pay. If an employee leaves covered employment before five (5) years of service, accumulated employee contributions and related investment earnings are refunded. Benefits and contributions are established by the Town and may be amended only by the Representative Town Meeting.

At July 1, 2005, PERS membership consisted of:

Retirees, disabled and beneficiaries currently receiving benefits	31
Terminated employees entitled to benefits but not yet receiving them	3
Active Plan Members.....	<u>49</u>
TOTAL	<u>83</u>

B. Summary of Significant Accounting Policies and Plan Asset Matters

Basis of Accounting: PERS financial statements are prepared using the accrual basis of accounting. Employee and employer contributions are recognized as revenues in the period in which employee services are performed.

Method Used to Value Investments: Investments are reported at fair value. Investment income is recognized as earned. Gains and losses on sales and exchange of investments are recognized on the transaction date. There are no investments in any organization that represent 5% or more of net assets available for benefits.

C. Funding Status and Progress

Police officers are required to contribute 6.0% of base pay to the PERS. The Town is required to contribute the amounts necessary to finance the coverage for its employees as determined by its actuaries; the contribution rate for the current year was 21.1% of covered payroll.

A change was made in the most recent valuation to reduce the investment rate of return assumption from 8% to 7.75%. The effect of this change was to increase the current annual cost by approximately \$58,000 and to increase the unfunded accrued liability by \$465,000.

D. Annual Pension Cost and Net Pension Obligations

The Town's annual pension cost and net pension obligation to the Town's Retirement System for the current year were as follows:

Annual required contribution.....	\$ 762,430
Interest on net pension obligation.....	(8,492)
Adjustment to annual required contribution.....	<u>9,093</u>
Annual pension cost.....	763,031
Contributions made.....	<u>675,000</u>
Increase (decrease) in net pension obligation.....	88,031
Net pension obligation beginning of year.....	<u>(109,568)</u>
Net pension obligation (asset) end of year	<u>\$ (21,537)</u>

The following is a summary of certain significant actuarial assumptions and other PERS information:

Actuarial valuation date	July 1, 2005
Actuarial cost method	Projected Unit Credit
Amortization method	Level dollar
Remaining amortization period	27 years closed
Asset valuation method.....	4 years smoothed asset value
Actuarial assumptions:	
Investment rate of return.....	7.75%
Projected salary increases.....	5.0%
Assumed inflation rate.....	4.0%

E. Trend Information

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation (Asset)</u>	<u>Actual Contribution</u>
6/30/04	\$486,576	362.0%	\$62,767	\$1,765,000
6/30/05	\$502,665	134.3%	\$(109,568)	\$675,000
6/30/06	\$762,430	88.5%	\$(21,537)	\$675,000

F. Pension Plan Required Supplementary Information

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability(AAL) --Entry Age (b)	Unfunded AAL (UAAL) (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((a-b)/c)
7/01/01	\$9,550,035	\$13,326,943	\$(3,776,908)	71.7%	\$2,601,817	145.2%
7/01/03	\$9,593,076	\$12,551,982	\$(2,958,906)	76.4%	\$2,827,161	104.7%
7/01/05	\$11,206,696	\$15,525,603	\$(4,318,907)	72.2%	\$3,353,416	128.8%

Schedule of Employer Contributions

Year Ended	Annual Required Contribution	Percentage Contributed
6/30/00	\$670,195	107.3%
6/30/01	\$642,000	102.8%
6/30/02	\$665,040	104.5%
6/30/03	\$751,507	100.0%
6/30/04	\$490,583	359.7%
6/30/05	\$502,901	134.2%

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation is presented in Section D above.

Municipal Employees' Retirement System

All Town of Branford full-time employees, except the Police Department employees, elected officials and certified teachers and administrators, participate in the Connecticut Municipal Employee's Retirement Fund B (MERF), a cost sharing multiple-employer public employee retirement system (PERS) established by the State of Connecticut and administered by the State Retirement Commission to provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to the employees and beneficiaries of participating municipalities. Chapter 113 Part II of the General Statutes of Connecticut, which can be amended by legislative action, establishes PERS benefits, member contribution rates, and other plan provisions. MERF is considered to be a part of the State of Connecticut financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports may be obtained by writing to the State of Connecticut, Office of the State Comptroller, 55 Elm Street, Hartford, Connecticut 06106 or by calling 860-702-3480.

Funding Policy - Plan members are required by State Statute to contribute 2-1/4% of earnings upon which Social Security tax is paid plus 5% of earnings on which no Social Security tax is paid. Each participating municipality is required to contribute at an actuarially determined rate. The current rate is 6.85% of annual covered payroll. The contribution requirements of the Town are established and may be amended by the State Retirement Commission. The Town's contributions to MERF for the years ended June 30, 2006, 2005, and 2004 were \$535,636, \$681,892, and \$504,235, respectively, equal to the required contributions for each year.

Teacher Retirement

All Town of Branford teachers participate in the State of Connecticut Teachers' Retirement System under Section 10.183 of the General Statutes of the State of Connecticut which has a multiple employer PERS. A teacher is eligible to receive a normal retirement benefit if he or she has:

- . Attained age sixty and has accumulated twenty years of credited service in the public schools of Connecticut, or;
- . attained any age and has accumulated thirty-five years of credited service, at least twenty-five years of which are service in the public schools of Connecticut.

The Board of Education withholds 7.25% of all teachers' annual salaries and transmits the funds to the State Teachers' Retirement Board. Teacher payroll subject to retirement amounted to \$17,658,050 or 44.6% of the total Town payroll of \$39,579,599.

The retirement system for teachers is funded by the State based upon the recommendation of the Teachers' Retirement Board. Such contribution includes amortization of actuarially computed unfunded liability. The Town does not have any liability for teacher pensions. For the year ended June 30, 2006 the Town has recorded in the General Fund, intergovernmental revenue and education expenditures in the amount of \$2,477,607 as payments made by the State of Connecticut on-behalf of the Town.

The State of Connecticut Teacher Retirement System is considered to be a part of the State of Connecticut financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports may be obtained by writing to the State of Connecticut, Office of the State Comptroller, 55 Elm Street, Hartford, Connecticut 06106.

13. CONTINGENT LIABILITIES

The Town of Branford is currently a defendant in a number of lawsuits. It is the opinion of Town officials and legal counsel that such pending litigation will not be finally determined so as to result individually or in the aggregate in a final judgement against the Town which would materially adversely affect its financial position.

TOWN OF BRANFORD, CONNECTICUT

GENERAL FUND

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2006

	.....BUDGETED AMOUNTS.....		VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL	ACTUAL
Taxes:			
Current Taxes	\$66,143,488	\$66,143,488	\$67,286,696
Interest Income	550,000	550,000	535,669
Lien Fees	8,000	8,000	18,929
Suspense Collections	9,000	9,000	17,517
Delinquent Taxes	648,000	648,000	930,513
Attorney Fees			4,120
Foreclosure Fees			12,084
Total	67,358,488	67,358,488	68,805,528
Intergovernmental Revenues:			
Education Cost Sharing	1,346,994	1,346,994	1,295,968
School Transportation	210,083	210,083	209,468
Health and Welfare			31,173
Principal Subsidy	719,751	719,751	953,042
Interest Subsidy	224,432	224,432	224,436
Adult Education	20,868	20,868	4
Circuit Breaker Elderly	200,000	200,000	(20,868)
Elderly Tax Relief - Freeze	20,000	20,000	19,229
Boat Exemption	98,245	98,245	16,804
Disability Exemption	3,000	3,000	98,245
Veterans' Reimbursement - State	25,000	25,000	2,544
Manufacturing PILOT Grant	390,000	390,000	20,247
Pequot Grant	107,088	107,088	354,382
Private Property Exemption	120,597	120,597	108,109
State Property Exemption	44,979	44,979	121,539
State Counseling Grants	130,000	130,000	51,521
Miscellaneous State Grants			117,072
COPS Fast	30,000	30,000	1,296
FEMA Grants			26,928
Wild Life Refuge			10,077
Total	3,691,037	3,691,037	3,862,080
Total			171,043

(Continued) - 1.

TOWN OF BRANFORD, CONNECTICUT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS), ETC.

	.....BUDGETED AMOUNTS.....			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL	ACTUAL	
Licenses, Permits and Fees:				
Oil Burner Permits	\$ 100	\$ 100		\$ (100)
Building Permits	325,000	325,000	\$ 611,840	286,840
Excavation Permits	6,000	6,000	6,210	210
Electrical Permits	23,000	23,000	48,768	25,768
Plumbing Permits	17,000	17,000	35,628	18,628
Heating, Air Conditioning and Ventilation Permits	21,000	21,000	39,189	18,189
Sewer Connection Permits	150	150	208	58
Other Licenses and Permits	700	700	375	(325)
Zoning Board of Appeals	7,500	7,500	13,499	5,999
Planning and Zoning	15,000	15,000	21,074	6,074
Map Copies - Building and Engineering	2,000	2,000	1,228	(772)
Inland Wetlands Applications	35,000	35,000	9,719	(25,281)
Inland Wetlands Citations			2,000	2,000
Transfer Station Escrow	322,000	322,000	106,691	(215,309)
Trip Passes	2,800	2,800	2,013	(787)
Permits and Tags - Police	13,390	13,390	9,545	(3,845)
Special Wages - Police	450,000	450,000	375,701	(74,299)
False Alarm Fees	20,300	20,300	14,150	(6,150)
Waste Treatment Fees	210,000	210,000	376,462	166,462
North Branford Sewer Fees	310,000	310,000	422,020	112,020
Pump Out Services	2,500	2,500	3,235	735
Town Clerk Other Monies	260,000	260,000	366,899	106,899
Conveyance Taxes	180,000	180,000	583,354	403,354
DEP Licenses - Town Portion	600	600	857	257
Marriage Licenses - Town Portion	2,200	2,200	2,454	254
Dog Licenses	6,000	6,000	6,876	876
Ambulance Service Fees	1,200,000	1,200,000	1,114,062	(85,938)
Miscellaneous Permits and Fees - Fire Services			1,170	1,170
Counseling Fees and Services	400,000	400,000	407,175	7,175
Counseling - United Way Contribution	20,000	20,000	171	(19,829)
Energy Efficient Program Revenue			35,181	35,181
DEP Nutrient Credit	80,000	80,000	74,749	(5,251)
Total	3,932,240	3,932,240	4,692,503	760,263
Interest Income	1,252,836	1,252,836	1,381,136	128,300

(Continued) - 2.

TOWN OF BRANFORD, CONNECTICUT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS), ETC.

	.....BUDGETED AMOUNTS.....		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
Other:				
Willoughby - Wallace Library Fees	\$ 3,000	\$ 3,000	\$ 4,405	\$ 1,405
Employee Health Insurance Co-pay	278,038	278,038	264,905	(13,133)
In Lieu of Taxes - Telephone Access	290,000	290,000	203,203	(86,797)
In Lieu of Taxes - SCRW	195,000	195,000	173,808	(21,192)
Leases	5,600	5,600	5,601	1
Telephone Booths	410	410	223	(187)
Insurance Claims and Refunds	10,000	10,000	62,879	52,879
Miscellaneous Refunds	10,000	10,000	532	52,532
Miscellaneous Income	10,000	10,000	26,736	16,736
Sale of Town Property	55,600	55,600	88,179	32,579
Reimbursement Town Services			2,892	2,892
Board of Education - Tuition Reimbursement			8,008	8,008
COBRA/Dental Reimbursement			1,175	1,175
Total	847,648	847,648	842,546	(5,102)
Total revenues.....	77,082,249	77,082,249	79,583,793	2,501,544
Other financing sources:				
Transfers in	150,000	150,000	150,500	500
Total revenue and other financing sources	\$77,232,249	\$77,232,249	79,734,293	\$2,502,044
Budgetary revenues are different than GAAP revenues because:				
State of Connecticut "on-behalf" contributions to the Connecticut State Teachers' Retirement System for Town Teachers are not budgeted			2,477,607	
The Board of Education does not budget for certain intergovernmental grants which are credited against education expenditures for budgetary reporting. These amounts are recorded as revenues and expenditures for financial reporting purposes			303,063	
Total revenues and other financing sources as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds - Exhibit IV			\$82,514,963	

TOWN OF BRANFORD, CONNECTICUT

GENERAL FUND

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2006

	.....BUDGETED AMOUNTS.....			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL	ACTUAL	
General Government:				
Legislative	\$ 14,370	\$ 15,967	\$ 13,304	\$ 2,663
Executive	324,128	349,128	345,985	3,143
Finance	56,641	61,966	58,966	3,000
Treasurer	326,125	333,210	322,796	10,414
Assessor	382,905	377,580	355,969	21,611
Review of Assessments	16,195	16,195	11,849	4,346
Tax Collector	261,233	626,233	544,729	81,504
Town Clerk	181,602	190,153	186,398	3,755
Law	505,000	649,420	645,841	3,579
Labor Relations Negotiations	50,000	62,600	59,254	3,346
Probate Court	9,200	9,200	4,534	4,666
Elections	70,705	80,006	78,582	1,424
Planning and Zoning	226,716	226,716	223,521	3,195
Development Commission	8,126	8,126	7,219	907
Inland Wetlands Commission	6,365	6,365	4,663	1,702
General Government Buildings	57,375	57,375	55,365	2,010
Cable Television	652,633	729,499	680,512	48,987
Electronic Data Processing	2,540	2,540	1,556	984
Human Resources	562,975	574,750	573,256	1,494
	253,990	253,990	238,126	15,864
Total	3,968,824	4,631,019	4,412,425	218,594
Public Safety:				
Police Service	4,366,433	4,349,046	4,319,593	29,453
Police Service - Special Detail	450,000	450,000	324,224	125,776
Fire Protection	3,341,138	3,341,138	3,341,101	37
Building Department	123,824	126,439	126,336	103
Total	8,281,395	8,266,623	8,111,254	155,369
Public Works and Highways:				
Public Works	1,750,207	1,770,766	1,709,435	61,331
Water Pollution Control	2,043,973	2,091,034	1,969,961	121,073
Sanitation and Waste	3,000,412	2,982,912	2,982,474	360,438
General Engineering	175,217	175,217	173,473	1,744
Total	6,969,809	7,019,929	6,475,343	544,586

(Continued) - 1.

TOWN OF BRANFORD, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS), ETC.

	BUDGETED AMOUNTS.....			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL	ACTUAL	
Recreation:				
Branford Recreation Department	\$ 730,325	\$ 732,825	\$ 727,200	\$ 5,625
Parker Park	61,116	61,116	51,616	9,500
Young's Park Commission	7,670	7,670	7,666	4
Docks and Recreational Facilities	32,525	32,525	32,106	419
Public Celebration	25,494	25,494	24,077	1,417
Conservation Commission	6,313	6,313	3,228	3,085
Total	863,443	865,943	845,893	20,050
Libraries:				
James Blackstone Memorial Library	853,779	853,779	853,779	
Willoughby-Wallace Library	176,639	176,639	176,356	283
Total	1,030,418	1,030,418	1,030,135	283
Health and Welfare:				
Human Services	989,216	979,436	956,422	23,014
Commission for the Elderly	301,821	304,321	300,619	3,702
East Shore District Health	165,181	165,181	163,680	1,501
Total	1,456,218	1,448,938	1,420,721	28,217
Board of Education	40,359,953	40,359,953	40,131,071	228,882
Pension and Insurance:				
Pension and Contributions	2,315,275	2,529,275	2,335,719	193,556
Employee Group Insurance	3,160,126	3,003,106	2,952,190	50,916
Municipal Insurance	1,377,810	1,402,810	1,359,940	42,870
Contingency	610,910	7,667		7,667
Total	7,464,121	6,942,858	6,647,849	295,009
Debt Service:				
Principal Retirement	4,462,537	4,401,537	4,397,536	4,001
Interest and Fiscal Charges	1,867,814	1,928,814	1,917,984	10,830
Total	6,330,351	6,330,351	6,315,520	14,831
Total Expenditures	76,724,532	76,896,032	75,390,211	1,505,821

(Continued) - 2.

TOWN OF BRANFORD, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS), ETC.

	.....BUDGETED AMOUNTS.....			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL	ACTUAL	
Other Financing Uses:				
Transfers to Other Funds:				
Special Revenue Fund:				
Animal Control Fund	\$ 80,017	\$ 80,017	\$ 80,017	
Retiree Benefit Fund	400,000	400,000	400,000	
Open Space Fund	30,300	30,300	30,300	
Special Programs	50,000	50,000	50,000	
Revaluation Fund	235,000	235,000	235,000	
Capital Projects Fund:				
Ambulance	100,000	100,000	100,000	
Fire Apparatus	100,000	100,000	100,000	
Sewer Reserve	200,000	200,000	200,000	
EPA Consent Decree	85,000	85,000	85,000	
DPW Apparatus	125,000	125,000	125,000	
Capital Procurement	1,247,400	1,895,400	1,895,400	
Total Other Financing Uses.....	2,652,717	3,300,717	3,300,717	
TOTAL	<u>\$79,377,249</u>	<u>\$80,196,749</u>	78,690,928	<u>\$1,505,821</u>
Budgetary expenditures are different than GAAP expenditures because:				
State of Connecticut "on-behalf" contributions to the Connecticut State Teachers' Retirement System				
for Town teachers are not budgeted				
Encumbrances for purchases and commitments ordered but not received are reported in the year the				
order is placed for budgetary purposes, but in the year received for financial reporting purposes				
The Board of Education does not budget for certain intergovernmental grants which are credited				
against education expenditures for budgetary reporting. These amounts are recorded as revenues				
and expenditures for financial reporting purposes				
Total expenditures and other financing sources as reported on the statement of revenues, expenditures,				
and changes in fund balances - governmental funds - Exhibit IV				
			<u>\$81,521,669</u>	

TOWN OF BRANFORD, CONNECTICUTGENERAL FUNDCOMPARATIVE BALANCE SHEET
JUNE 30, 2006 AND 2005

	2006	2005
<u>A S S E T S</u>		
Cash and cash equivalents	\$20,964,288	\$17,753,158
Receivables:		
Taxes (net)	1,949,640	2,092,749
Intergovernmental	6,777,648	7,515,468
Other	1,404,047	1,044,526
Due from other funds	322,863	509,589
Prepaid items	24,485	74,196
TOTAL	<u>\$31,442,971</u>	<u>\$28,989,686</u>
 <u>L I A B I L I T I E S</u> <u>A N D</u> <u>F U N D B A L A N C E</u>		
Liabilities:		
Accounts payable and accrued expenses	\$ 1,966,695	\$ 1,644,204
Due to other funds	2,383,161	1,548,256
Deferred revenues	11,619,805	11,365,649
Other	408,667	360,228
Total liabilities	<u>16,378,328</u>	<u>14,918,337</u>
Fund balance:		
Reserved for encumbrances	253,713	303,784
Reserved for prepaid items	24,485	74,196
Unreserved:		
Designated for subsequent year budget	2,150,000	2,145,000
Undesignated - available for appropriation ..	<u>12,636,445</u>	<u>11,548,369</u>
Total fund balance	<u>15,064,643</u>	<u>14,071,349</u>
TOTAL	<u>\$31,442,971</u>	<u>\$28,989,686</u>

TOWN OF BRANFORD, CONNECTICUT

REPORT OF TAX COLLECTOR
FOR THE YEAR ENDED JUNE 30, 2006

GRAND LIST	UNCOLLECTED TAXES JULY 1, 2005	LAWFUL CORRECTIONS	FORECLOSURES AND ADJUSTMENTS	TRANSFERS TO SUSPENSE	ADJUSTED TAXES COLLECTIBLE	TAXES	INTEREST	LIENS	TOTAL	UNCOLLECTED TAXES JUNE 30, 2006
1989.....	\$ 274		\$ (274)							\$ 693
1990.....	693				12,014					12,014
1991.....	12,014				14,899					14,899
1992.....	14,899				19,985	\$ 1,369	\$ 5,761		\$ 7,130	18,616
1993.....	19,985				25,773	249	176		425	25,524
1994.....	25,773				27,853					27,853
1995.....	27,012	\$ 841			32,834	2,040	1,280	\$ 24	3,344	30,794
1996.....	32,834				39,607	3,020	5,878	72	8,970	36,587
1997.....	39,607				73,787	12,015	14,416	74	26,505	61,772
1998.....	73,787				79,257	15,289	11,130	240	26,659	63,968
1999.....	266,926	(135)		\$ (187,534)	344,006	51,225	43,263	552	95,040	292,781
2000.....	344,232	(226)			419,629	81,373	54,787	744	136,904	338,256
2001.....	401,695	17,934			579,925	187,243	65,636	1,220	254,099	392,682
2002.....	578,328	1,850	(253)		1,064,528	546,314	108,566	2,880	657,760	518,214
2003.....	1,005,376	59,152			68,040,213	67,286,696	196,869	1,687	67,485,252	753,517
2004.....	68,239,508	(199,295)								
TOTAL...	\$71,082,943	\$ (119,879)	\$ (527)	\$ (187,534)	\$70,775,003	68,186,833	507,762	7,493	68,702,088	\$2,588,170
					Suspense Collections.....	17,517	25,385		42,902	
					Administrative Fees.....			11,434	11,434	
					TOTAL.....	\$68,204,350	\$533,147	\$18,927	\$68,756,424	

TOWN OF BRANFORD, CONNECTICUT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET
JUNE 30, 2006

		SPECIAL REVENUE.....BOARD OF EDUCATION.....					
REVALUATION	OPEN SPACE	WATER ASSESSMENT	PROGRAM	DAY CARE	EDUCATIONAL GRANTS	CAFETERIA	ENERGY EFFICIENCY
<u>A S S E T S</u>							
Cash and cash equivalents.....	\$269,119	\$211,220	\$ 51,811	\$59,867	\$222,517	\$283,859	\$ 82,361
Investments.....							
Accounts receivable.....							
Intergovernmental.....			101,255				
Due from other funds.....	235,000				4,146	47,220	
Inventory.....							
TOTAL.....	\$504,119	\$211,220	\$153,066	\$59,867	\$222,517	\$288,005	\$138,916
<u>L I A B I L I T I E S</u>							
<u>F U N D B A L A N C E</u>							
Liabilities:							
Accounts payable.....			\$ 6,264	\$ 2,205			\$ 87,041
Due to other funds.....					\$136,321		
Deferred revenue.....			\$101,255				
Total liabilities.....			101,255	19,303	136,321		87,041
Fund balance:							
Reserved:							
Inventory.....							9,335
Permanent account.....							
Unreserved:							
Undesignated.....							
Total fund balance.....							
	\$504,119	\$211,220	\$153,066	\$59,867	\$222,517	\$288,005	\$138,916
TOTAL.....	\$504,119	\$211,220	\$153,066	\$59,867	\$222,517	\$288,005	\$138,916

(Continued) - 1.

TOWN OF BRANFORD, CONNECTICUT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2006

SPECIAL REVENUE.....									
WILLOUGHBY WALLACE LIBRARY	TOURISM	EXIT 53 IMPROVEMENT	ELDERLY COMMISSION	BOARD OF EDUCATION SEVERANCE	DOG	FOOTE	TOTAL		
A S S E T S									
Cash and cash equivalents.....									
Investments.....	\$2		\$250,565	\$45,480	\$26,550	\$2,172	\$3,884,131		
Accounts receivable.....							92,424		
Intergovernmental.....		\$364			11,250		777,665		
Due from other funds.....					17,309		187,874		
Inventory.....							281,422		
TOTAL.....	\$2	\$364	\$250,565	\$45,480	\$55,109	\$2,172	\$5,232,851		
L I A B I L I T I E S									
F U N D B A L A N C E									
Liabilities:									
Accounts payable.....	\$ 468	\$364	\$ 3,161		\$ 5,041	\$ 520	\$ 240,690		
Due to other funds.....	\$2				1,597		161,805		
Deferred revenue.....							929,621		
Total liabilities.....	468	364	3,161		6,638	520	1,332,116		
Fund balance:									
Reserved:							9,335		
Inventory.....									
Permanent account.....									
Unreserved:									
Undesignated.....	104,991		247,404	\$45,480	48,471	1,652	3,891,400		
Total fund balance.....	104,991		247,404	45,480	48,471	1,652	3,900,735		
TOTAL.....	\$105,459	\$364	\$250,565	\$45,480	\$55,109	\$2,172	\$5,232,851		

(Continued) - 3.

TOWN OF BRANFORD, CONNECTICUT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2006

	PERMANENT FUND.....					CASPAR BLOCK		TOTAL	
						SPECIAL	RECREATION	NONMAJOR	GOVERNMENTAL
	DAMASCUS	LESHINE	CASPAR BLOCK	GUSTAF	JOHN B.	GRANT	HART	FUNDS	FUNDS
	CENETERY	SCHOLARSHIP	SCHOLARSHIP	MEMORIAL					
Cash and cash equivalents.....	\$ 9,753	\$5,356	\$5,701	\$35,954	\$1,307	\$64,728	\$122,799	\$4,006,930	
Investments.....	118,448						118,448	210,872	
Accounts receivable.....								777,665	
Intergovernmental.....								187,874	
Due from other funds.....								281,422	
Inventory.....								9,335	
TOTAL.....	\$128,201	\$5,356	\$5,701	\$35,954	\$1,307	\$64,728	\$241,247	\$5,474,098	
A S S E T S									
L I A B I L I T I E S									
F U N D B A L A N C E									
Liabilities:									
Accounts payable.....	\$ 2,000						\$ 2,000	\$ 242,690	
Due to other funds.....								161,805	
Deferred revenue.....								929,621	
Total liabilities.....	2,000						2,000	1,334,116	
Fund balance:									
Reserved:									
Inventory.....	1,500	\$4,000		\$30,000		\$59,920	95,420	9,335	
Permanent account.....								95,420	
Unreserved:									
Undesignated.....	124,701	1,356	\$5,701	5,954	\$1,307	4,808	143,827	4,035,227	
Total fund balance.....	126,201	5,356	5,701	35,954	1,307	64,728	239,247	4,139,982	
TOTAL.....	\$128,201	\$5,356	\$5,701	\$35,954	\$1,307	\$64,728	\$241,247	\$5,474,098	

(Concluded) - 4.

TOWN OF BRANFORD, CONNECTICUT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2006

.....SPECIAL REVENUE.....						.....BOARD OF EDUCATION.....		
REVALUATION	OPEN SPACE	WATER ASSESSMENT	PROGRAM	DAY CARE	EDUCATIONAL GRANTS	CAFETERIA	ENERGY EFFICIENCY	
Revenues:								
Assessment income.....		\$42,013						
Interest on assessments.....		10,510						
Intergovernmental revenues.....								
Investment income.....								
Sale of food.....	\$ 911	\$ 6,405	\$ 3,157	\$ 346	\$2,127,671	\$ 222,048	\$ 830	
Sales and services.....						845,246		
Program income.....			84,458	594,803		26,198		
Other.....		24,499						
Total revenues	911	30,904	87,615	595,149	2,127,671	1,093,769	830	
Expenditures:								
Current:								
General government.....								
Public safety.....								
Public works and highway.....								
Parks, recreation and libraries..								
Health and human services.....								
Education.....			81,650	585,612	2,095,128	1,078,461		
Debt service.....								
Total expenditures		39,801	81,650	585,612	2,095,128	1,078,461		
Excess (deficiency) of revenues over expenditures.....	911	(8,897)	5,965	9,537	32,543	15,308	830	
Other financing sources:								
Transfers in.....	235,000	30,300						
Net change in fund balances.....	235,911	21,403	5,965	9,537	32,543	15,308	830	
Fund balance, July 1, 2005.....	268,208	189,817	34,599	210,775	119,141	36,567	22,509	
Fund balance, June 30, 2006.....	\$504,119	\$211,220	\$40,564	\$220,312	\$151,684	\$ 51,875	\$23,339	

(Continued) - 1.

TOWN OF BRANFORD, CONNECTICUTNONMAJOR GOVERNMENTAL FUNDSCOMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2006

	SMALL CITIES	TOWN AID ROAD	PASS THROUGH GRANTS	PARK AND RECREATION	SPECIAL PROGRAMS	RETIREE BENEFIT	COUNSELING CENTER
Revenues:							
Assessment income.....							
Interest on assessments.....							
Intergovernmental revenues.....							
Investment income.....	\$48,044	\$205,183	\$254,099	\$ 8,377	\$ 551,074	\$ 57,767	\$ 1,608
Sale of food.....	648	3,859			10,313		
Sales and services.....					41,309		
Program income.....	41,896	900		277,279			
Other.....				5,596	978		67,028
Total revenues	90,588	209,942	254,099	291,252	603,674	57,767	68,636
Expenditures:							
Current:							
General government.....					34,441		
Public safety.....					177,767		
Public works and highway.....		198,217			487,570		
Parks, recreation and libraries..				229,882	33,778		38,079
Health and human services.....	94,554		254,099		79,502		
Education.....							
Debt service.....							
Total expenditures	94,554	198,217	254,099	229,882	813,058		38,079
Excess (deficiency) of revenues over expenditures.....	(3,966)	11,725		61,370	(209,384)	57,767	30,557
Other financing sources:							
Transfers in.....					50,000	400,000	
Net change in fund balances.....	(3,966)	11,725		61,370	(159,384)	457,767	30,557
Fund balance, July 1, 2005.....	34,490	101,855	- 0 -	213,348	361,492	1,006,287	82,272
Fund balance, June 30, 2006.....	\$30,524	\$113,580	\$ - 0 -	\$274,718	\$ 202,108	\$1,464,054	\$112,829

TOWN OF BRANFORD, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 2006

	WILLOUGHBY WALLACE LIBRARY	TOURISM	EXIT 53 IMPROVEMENT	ELDERLY COMMISSION	BOARD OF EDUCATION SEVERANCE	DOG	FOOTE	TOTAL
Revenues:								
Assessment income.....								\$ 42,013
Interest on assessments.....								10,510
Intergovernmental revenues.....	\$ 2,684				\$10,000	\$ 62,754		3,483,557
Investment income.....	763	\$2		\$ 5,363	944			106,009
Sale of food.....								845,246
Sales and services.....						27,787		95,294
Program income.....								998,436
Other.....	30,663			1,077			\$10,000	141,771
Total revenues	34,110	2		6,440	10,944	90,541	10,000	5,722,836
Expenditures:								
Current:								
General government.....		2						34,443
Public safety.....						122,087		299,854
Public works and highway.....								685,787
Parks, recreation and libraries..	26,772			6,357			8,348	338,581
Health and human services.....								472,591
Education.....								3,840,851
Debt service.....								58,476
Total expenditures	26,772	2		6,357		122,087	8,348	5,730,583
Excess (deficiency) of revenues over expenditures.....	7,338			83	10,944	(31,546)	1,652	(7,747)
Other financing sources:								
Transfers in.....						80,017		795,317
Net change in fund balances.....	7,338			83	10,944	48,471	1,652	787,570
Fund balance, July 1, 2005.....	97,653	-0-	\$-0-	247,321	34,536	- 0 -	- 0 -	3,113,165
Fund balance, June 30, 2006.....	\$104,991	\$-0-	\$-0-	\$247,404	\$45,480	\$48,471	\$1,652	\$3,900,735

(Continued) - 3.

TOWN OF BRANFORD, CONNECTICUT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2006

	PERMANENT FUND.....					CASPAR BLOCK SPECIAL RECREATION GRANT	JOHN B. HART	TOTAL	NONMAJOR GOVERNMENTAL FUNDS
Revenues:									
Assessment income.....									\$ 42,013
Interest on assessments.....									10,510
Intergovernmental revenues.....									3,483,557
Investment income.....									120,079
Sale of food.....									845,246
Sales and services.....									95,294
Program income.....									998,436
Other.....									141,771
Total revenues.....	9,851	208	220	1,350	47	2,394		14,070	5,736,906
Expenditures:									
Current:									
General government.....									34,443
Public safety.....									299,854
Public works and highway.....									685,787
Parks, recreation and libraries.....									338,581
Health and human services.....									476,716
Education.....									3,841,851
Debt service.....									58,476
Total expenditures.....	4,125	250	250	500	5,125			5,125	5,735,708
Excess (deficiency) of revenues over expenditures.....	5,726	(42)	(30)	850	47	2,394		8,945	1,198
Other financing sources:									
Transfers in.....									795,317
Net change in fund balances.....	5,726	(42)	(30)	850	47	2,394		8,945	796,515
Fund balance, July 1, 2005.....	120,475	5,398	5,731	35,104	1,260	62,334		230,302	3,343,467
Fund balance, June 30, 2006.....	\$126,201	\$5,356	\$5,701	\$35,954	\$1,307	\$64,728		\$239,247	\$4,139,982

(Concluded) - 4.

TOWN OF BRANFORD, CONNECTICUT

INTERNAL SERVICE FUND

COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2006

	MEDICAL FUND	WORKERS' COMPENSATION FUND	HEART AND HYPERTENSION FUND	INTERFUND ELIMINATIONS	TOTAL
ASSETS:					
Cash and cash equivalents.....		\$1,042,121	\$365,654		\$1,407,775
Due from other funds.....	\$379,371	37,088		\$(37,088)	379,371
Total assets	379,371	1,079,209	365,654	(37,088)	1,797,146
LIABILITIES:					
Accounts payable.....		20,364			20,364
Claims incurred not reported.....		776,989	266,644		1,043,633
Due to other funds.....		128,316	37,088	(37,088)	128,316
Total liabilities		925,669	303,732	(37,088)	1,192,313
NET ASSETS:					
Unrestricted.....	\$379,371	\$153,540	\$ 61,922	\$ - 0 -	\$ 594,833

TOWN OF BRANFORD, CONNECTICUT

INTERNAL SERVICE FUND

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2006

	MEDICAL FUND	WORKERS' COMPENSATION FUND	HEART AND HYPERTENSION FUND	INTERFUND ELIMINATIONS	TOTAL
Operating revenues:					
Contributions for benefits	\$379,371	\$ 925,810	\$165,000		\$1,470,181
Other		88,579			88,579
Total operating revenues.....	379,371	1,014,389	165,000		1,558,760
Operating expenses:					
Benefit claims		694,004	77,292		771,296
Claims administration		110,903			110,903
Total operating expenses.....		804,907	77,292		882,199
Operating income	379,371	209,482	87,708		676,561
Nonoperating income - interest income		54,998	12,574		67,572
Change in net assets	379,371	264,480	100,282		744,133
Net assets (deficit), July 1, 2005	- 0 -	(110,940)	(38,360)	\$ - 0 -	(149,300)
Net assets, June 30, 2006	\$379,371	\$ 153,540	\$ 61,922	\$ - 0 -	\$ 594,833

TOWN OF BRANFORD, CONNECTICUT

INTERNAL SERVICE FUND

COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2006

	MEDICAL FUND	WORKERS' COMPENSATION FUND	HEART AND HYPERTENSION FUND	INTERFUND ELIMINATIONS	TOTAL
Cash flows from (to) operating activities:					
Cash received for benefits		\$ 925,810	\$ 136,493		\$ 1,122,303
Cash paid for benefits and administration		(894,821)	(114,658)		(1,009,479)
Cash received for other		88,579			88,579
Cash flows from operating activities		119,568	81,835		201,403
Cash flows from investing activities:					
Interest income		54,998	12,574		67,572
Net increase in cash and cash equivalents		174,566	94,409		268,975
Cash and cash equivalents, July 1, 2005	\$ - 0 -	867,555	271,245		1,138,800
Cash and cash equivalents, June 30, 2006	\$ - 0 -	\$1,042,121	\$ 365,654	\$ - 0 -	\$ 1,407,775
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
Operating income	\$ 379,371	\$209,482	\$87,708		\$ 676,561
Changes in balance sheet accounts:					
Increase (decrease) in payables		(58,421)	(5,873)		(64,294)
(Increase) decrease in receivables	(379,371)	(31,493)			(410,864)
Net cash provided by operating activities	\$ - 0 -	\$119,568	\$81,835	\$ - 0 -	\$ 201,403

TOWN OF BRANFORD, CONNECTICUT

AGENCY FUND

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2006

	BALANCE JULY 1, 2005	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2006
<u>BRANFORD CONSERVATION COMMISSION</u>				
<u>ASSETS</u>				
Cash and cash equivalents.....	\$1,481	\$57	\$-0-	\$1,538
<u>LIABILITIES</u>				
Due to students, employees and other groups.....	\$1,481	\$57	\$-0-	\$1,538
<u>SHELLFISH COMMISSION</u>				
<u>ASSETS</u>				
Cash and cash equivalents.....	\$12,262	\$35,473	\$4,809	\$42,926
<u>LIABILITIES</u>				
Due to students, employees and other groups.....	\$12,262	\$35,473	\$4,809	\$42,926
<u>ACADEMY-ON-THE-GREEN</u>				
<u>ASSETS</u>				
Cash and cash equivalents.....	\$33,916	\$2,540	\$9,854	\$26,602
<u>LIABILITIES</u>				
Due to students, employees and other groups.....	\$33,916	\$2,540	\$9,854	\$26,602

TOWN OF BRANFORD, CONNECTICUT
 AGENCY FUND
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, ETC.

	BALANCE JULY 1, 2005	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2006
<u>VOLUNTEER FIREMENS' PENSION FUND</u>				
<u>ASSETS</u>				
Cash and cash equivalents.....	\$ 13,265			\$ 13,265
Investments.....	177,349	\$45,792	\$33,928	189,213
TOTAL ASSETS	<u>\$190,614</u>	<u>\$45,792</u>	<u>\$33,928</u>	<u>\$202,478</u>
<u>LIABILITIES</u>				
Due to students, employees and other groups.....	\$190,614	\$45,792	\$33,928	\$202,478
<u>COMMISSION ON SERVICES FOR THE ELDERLY</u>				
<u>ASSETS</u>				
Cash and cash equivalents.....	\$26,295	\$166,740	\$157,908	\$35,127
<u>LIABILITIES</u>				
Due to students, employees and other groups.....	\$26,295	\$161,169	\$157,908	\$29,556
Due to other funds.....	- 0 -	5,571		5,571
TOTAL LIABILITIES	<u>\$26,295</u>	<u>\$166,740</u>	<u>\$157,908</u>	<u>\$35,127</u>
<u>STUDENT ACTIVITY FUNDS</u>				
<u>ASSETS</u>				
Cash and cash equivalents.....	\$655,258	\$1,857,049	\$1,843,969	\$668,338
Investments.....	137,414	7,103	6,801	137,716
TOTAL ASSETS	<u>\$792,672</u>	<u>\$1,864,152</u>	<u>\$1,850,770</u>	<u>\$806,054</u>
<u>LIABILITIES</u>				
Due to students, employees and other groups.....	\$792,672	\$1,864,152	\$1,850,770	\$806,054

TOWN OF BRANFORD, CONNECTICUT
 AGENCY FUND
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, ETC.

	BALANCE JULY 1, 2005	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2006
<u>TOTAL - ALL FUNDS</u>				
<u>ASSETS</u>				
Cash and cash equivalents.....	\$ 742,477	\$2,061,859	\$2,016,540	\$ 787,796
Investments.....	314,763	52,895	40,729	326,929
TOTAL ASSETS	<u>\$1,057,240</u>	<u>\$2,114,754</u>	<u>\$2,057,269</u>	<u>\$1,114,725</u>
<u>LIABILITIES</u>				
Due to students, employees and other groups.....	\$1,057,240	\$2,109,183	\$2,057,269	\$1,109,154
Due to other funds.....	- 0 -	5,571		5,571
TOTAL LIABILITIES	<u>\$1,057,240</u>	<u>\$2,114,754</u>	<u>\$2,057,269</u>	<u>\$1,114,725</u>

TOWN OF BRANFORD, CONNECTICUTCAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDSCOMPARATIVE SCHEDULE BY SOURCE
JUNE 30, 2006 AND 2005

	2006	2005
Governmental funds capital assets:		
Land.....	\$ 8,961,669	\$ 8,751,969
Land improvements.....	891,796	882,115
Buildings and improvements.....	97,040,922	71,132,233
Furniture and equipment.....	18,770,795	18,051,719
Infrastructure.....	163,713	105,231
Construction in progress.....	<u>6,115,384</u>	<u>25,697,494</u>
TOTAL.....	<u>\$131,944,279</u>	<u>\$124,620,761</u>
Investments in governmental funds capital assets by source:		
Assets acquired prior to July 1, 2002.....	\$111,863,097	\$112,046,215
General Fund revenue/bonds.....	17,479,549	11,436,541
Contributions/donations.....	1,568,265	342,661
Special Revenue Funds.....	<u>1,033,368</u>	<u>795,344</u>
TOTAL.....	<u>\$131,944,279</u>	<u>\$124,620,761</u>

TOWN OF BRANFORD, CONNECTICUT

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2006

	TOTAL	LAND	LAND IMPROVEMENTS	BUILDINGS AND IMPROVEMENTS	FURNITURE AND EQUIPMENT	INFRASTRUCTURE	CONSTRUCTION IN PROGRESS
General Government	\$ 7,961,804	\$3,056,936	\$ 81,516	\$ 4,528,339	\$ 295,013		
Public Safety	10,052,520	292,087	43,038	4,444,285	5,063,110		\$ 210,000
Public Works and Highway	45,582,304	1,699,047	100,964	27,964,047	9,821,795	\$163,713	5,832,738
Parks, Recreation and Libraries	5,824,925	3,370,917	453,278	1,818,307	182,423		
Health and Human Services	1,221,345	52,236	5,900	923,956	239,253		
Education	61,301,381	490,446	207,100	57,361,988	3,169,201		72,646
TOTAL	\$131,944,279	\$8,361,669	\$891,796	\$97,040,922	\$18,770,795	\$163,713	\$6,115,384

TOWN OF BRANFORD, CONNECTICUTCAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDSSCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2006

	GOVERNMENTAL FUNDS CAPITAL ASSETS JULY 1, 2005	ADDITIONS	DELETIONS	GOVERNMENTAL FUNDS CAPITAL ASSETS JUNE 30, 2006
General government	\$ 8,054,709	\$ 28,663	\$121,568	\$ 7,961,804
Public safety	9,647,222	450,463	45,165	10,052,520
Public works and highway	39,349,981	6,257,473	25,150	45,582,304
Parks, recreation and libraries	5,631,130	219,695	25,900	5,824,925
Health and human services	1,231,845		10,500	1,221,345
Education	60,705,874	595,507		61,301,381
TOTAL	<u>\$124,620,761</u>	<u>\$7,551,801</u>	<u>\$228,283</u>	<u>\$131,944,279</u>

TOWN OF BRANFORD, CONNECTICUT

STATEMENT OF DEBT LIMITATION

JUNE 30, 2006

(thousands)

Total tax collections (including interest and lien fees) received by Treasurer for the year ended June 30, 2005.....						\$68,756
Total tax collections (including interest and lien fees) of coterminous Municipalities (estimated).....						994
Reimbursement for revenue loss on:						
Elderly tax relief.....						<u>17</u>
BASE						<u>\$69,767</u>
	<u>General</u>	<u>Schools</u>	<u>Sewers</u>	<u>Urban</u>	<u>Pension</u>	
	<u>Purpose</u>			<u>Renewal</u>	<u>Deficit</u>	
Debt limitation:						
2-1/4 times base.....	\$156,976					
4-1/2 times base.....		\$313,952				
3-3/4 times base.....			\$261,626			
3-1/4 times base.....				\$226,743		
3 times base.....						<u>\$209,301</u>
Total	<u>156,976</u>	<u>313,952</u>	<u>261,626</u>	<u>226,743</u>		<u>209,301</u>
Indebtedness:						
Bonds payable.....	10,122	17,597	23,341			
Bonds authorized						
and unissued	1,100	200	8,860			
School building grants						
receivables		(6,182)				
Total indebtedness..	<u>11,222</u>	<u>11,615</u>	<u>32,201</u>			
Debt limitation in excess						
of outstanding and						
authorized debt.....	<u>\$145,754</u>	<u>\$302,337</u>	<u>\$229,425</u>	<u>\$226,743</u>		<u>\$209,301</u>

NOTE 1: In no case shall total indebtedness exceed seven times annual receipts from taxation \$488,369.

NOTE 2: Water bonds of \$225 are excluded from the computation above.